

Judgment of the Court (Grand Chamber) of 18 December 2007 (reference for a preliminary ruling from the Regeringsrätten (Sweden)) — Skatteverket v A

(Case C-101/05) ⁽¹⁾

(Free movement of capital — Restriction on the movement of capital between the Member States and third countries — Tax on revenue from capital — Dividends received from a company established in an EEA Member State — Exemption — Dividends received from a company established in a third country — Exemption subject to the existence of a taxation convention providing for the exchange of information — Effectiveness of fiscal supervision)

(2008/C 51/09)

Language of the case: Swedish

Referring court

Regeringsrätten

Parties to the main proceedings

Applicant: Skatteverket

Defendant: A

Re:

Reference for a preliminary ruling — Regeringsrätten — Interpretation of Articles 56 EC and 58 EC — Taxation, in the case of a taxable person resident in a Member State, in respect of dividends distributed by a company established in a non-member State — National legislation making the exemption of such dividends conditional upon the existence of a taxation convention with the non-member State that contains a provision on exchange of information

Operative part of the judgment

Articles 56 EC and 58 EC are to be interpreted as not precluding the legislation of a Member State which provides that exemption from income tax in respect of dividends distributed in the form of shares in a subsidiary may be granted only if the company making the distribution is established in a State within the EEA or a State with which a taxation convention providing for the exchange of information has been concluded by the Member State imposing the tax, where that exemption is subject to conditions compliance with which can be verified by the competent authorities of that Member State only by obtaining information from the State of establishment of the distributing company.

⁽¹⁾ OJ C 106, 30.4.2005.

Judgment of the Court (Grand Chamber) of 18 December 2007 — United Kingdom of Great Britain and Northern Ireland, Council of the European Union

(Case C-137/05) ⁽¹⁾

(Regulation (EC) No 2252/2004 — Passports and travel documents issued by the Member States — Standards for security features and biometrics — Validity)

(2008/C 51/10)

Language of the case: English

Parties

Applicants: United Kingdom of Great Britain and Northern Ireland, (represented by C. Jackson and C. Gibbs, Agents, A. Dashwood, Barrister)

Interveners in support of the applicants: Ireland (represented by: D. O'Hagan, Agent, and A. Collins, SC, and P. McGarry, BL), Slovak Republic, (represented by R. Procházka, J. Čorba and B. Ricziová, Agents)

Defendant: Council of the European Union (represented by M. J. Schutte, R. Szostak and G. Giglio, Agents,

Interveners in support of the defendant: Kingdom of Spain, (represented by J. Rodríguez Cárcamo, Agent), Kingdom of the Netherlands, (represented by H.G. Sevenster, Agent) Commission of the European Communities, (represented by C. O'Reilly, Agent)

Re:

Annulment of Council Regulation (EC) No 2252/2004 of 13 December 2004 on standards for security features and biometrics in passports and travel documents issued by Member States (OJ 2004 L 385, p. 1)

Operative part of the judgment

1. Dismisses the action;
2. Orders the United Kingdom of Great Britain and Northern Ireland to pay the costs;
3. Orders the Kingdom of Spain, Ireland, the Kingdom of the Netherlands, the Slovak Republic and the Commission of the European Communities to bear their own costs.

⁽¹⁾ OJ C 132, 28.5.2005.