

Operative part of the judgment

Article 4(1)(a) of Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, as amended by Council Directive 2014/86/EU of 8 July 2014, must be interpreted as precluding a tax measure laid down by the Member State of a parent company, such as that at issue in the main proceedings, providing for the levy of a tax when the parent company distributes dividends and the basis of assessment of which tax is the amounts of the dividends distributed, including those coming from that company's non-resident subsidiaries.

(¹) OJ C 335, 12.9.2016.

**Request for a preliminary ruling from the Tribunale Amministrativo Regionale per la Sicilia (Italy)
lodged on 23 November 2016 — Emmea Srl and Commercial Hub Srl v Comune di Siracusa and
Others**

(Case C-595/16)

(2017/C 239/25)

Language of the case: Italian

Referring court

Tribunale Amministrativo Regionale per la Sicilia

Parties to the main proceedings

Applicants: Emmea Srl and Commercial Hub Srl

Defendants: Comune di Siracusa, Assessorato delle Attività Produttive per la Regione Siciliana, Libera Consorzio Comunale (formerly Provincia) di Siracusa, and Camera di Commercio di Siracusa

By order of 27 April 2017, the Court (Tenth Chamber) declared that the request for a preliminary ruling from the Tribunale Amministrativo Regionale per la Sicilia, made by order of 20 October 2016, is manifestly inadmissible.

**Request for a preliminary ruling from the Consiglio di Stato (Italia) lodged on 1 February 2017 —
Autorità Garante della Concorrenza e del Mercato v Wind Telecomunicazioni SpA**

(Case C-54/17)

(2017/C 239/26)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Appellant: Autorità Garante della Concorrenza e del Mercato

Respondent: Wind Telecomunicazioni SpA

Questions referred (¹)

1. Do Articles 8 and 9 of Directive 2005/29/EC (²) of the European Parliament and of the Council of 11 May 2005 preclude an interpretation of the corresponding national implementing provisions (namely: Articles 24 and 25 respectively of the Consumer Code) which considers that the conduct of a mobile telephone operator in failing to provide information regarding the pre-loading on to SIM cards of specific telephony services (that is, answering or internet-enabling services) may be classified as 'undue influence' and, therefore, as an 'aggressive commercial practice' likely 'significantly' to curtail the average consumer's freedom of choice or of action, particularly in circumstances in which no further different material conduct is imputed to that mobile telephone operator?