

Operative part of the judgment

1. Article 45 TFEU must be interpreted as precluding the application of tax legislation of a Member State that has the consequence that a taxpayer resident in that Member State forfeits, in connection with the calculation of the income tax payable by him or her in that Member State, a part of the benefit of the tax advantages granted by it, because that taxpayer receives income in respect of employment in another Member State, taxable in the latter and exempt from taxation in the first Member State pursuant to a bilateral convention for the avoidance of double taxation;
2. The fact that the taxpayer concerned does not receive significant income in the Member State of residence is of no relevance to the answer to the first question referred since that Member State is in a position to grant him or her those tax advantages in question;
3. The fact that, pursuant to a convention for the avoidance of double taxation between the Member State of residence and the Member State of employment, the taxpayer concerned has, in connection with the taxing of income that he or she received in the second Member State, enjoyed tax advantages under the tax legislation of it, is of no relevance to the answer to the first question referred, since neither that convention nor the tax legislation of the Member State of residence provide for those advantages to be taken into account and since the latter do not include some of the advantages to which the taxpayer is in principle entitled in the Member State of residence.
4. The fact that, in the Member State of employment, the taxpayer concerned obtained a tax reduction in an amount at least equivalent to that of the tax advantages which he or she has lost in his Member State of residence is of no relevance to the answer to the first question referred.
5. Article 63(1) and Article 65(1)(a) TFEU must be interpreted as precluding the application of tax legislation of a Member State that has the consequence that a taxpayer resident in that Member State forfeits a part of the benefit of the tax advantages granted by it, because that taxpayer receives income deriving from an apartment of which he or she is the owner in another Member State, taxable in the latter and exempt from taxation in the first Member State pursuant to a bilateral convention for the avoidance of double taxation.

⁽¹⁾ OJ C 297, 07.09.2020.

Judgment of the Court (Sixth Chamber) of 15 July 2021 (request for a preliminary ruling from the Conseil d'État — France) — BEMH, Conseil national des centres commerciaux v Premier ministre, Ministère de l'Économie, des Finances et de la Relance, Ministre de la cohésion des territoires et des relations avec les collectivités territoriales

(Case C-325/20) ⁽¹⁾

(Reference for a preliminary ruling — Directive 2006/123/EC — Article 14(6) — Freedom of establishment — Commercial operating permit issued by a collegiate body — Body made up of, inter alia, recognised experts representative of the economic fabric — Persons potentially constituting or representing competing operators of the applicant for authorisation — Prohibition)

(2021/C 349/14)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicants: BEMH, Conseil national des centres commerciaux

Defendants: Premier ministre, Ministère de l'Économie, des Finances et de la Relance, Ministre de la cohésion des territoires et des relations avec les collectivités territoriales

Operative part of the judgment

Article 14(6) of Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market must be interpreted as precluding national legislation that permits the presence, within a collegiate body responsible for issuing opinions on the granting of commercial operating permits, of recognised experts representative of the local economic fabric in the relevant catchment area, even if those experts do not take part in the vote on the application for authorisation and merely present the situation of that economic fabric and the impact of the project on that economic fabric, in so far as the actual or potential competitors of the applicant participate in the appointment of those persons.

⁽¹⁾ OJ C 339, 12.10.2020.

Judgment of the Court (Tenth Chamber) of 15 July 2021 (request for a preliminary ruling from the Hof van beroep te Antwerpen — Belgium) — Openbaar Ministerie, Federale Overheidsdienst Financiën v Profit Europe NV, Gosselin Forwarding Services NV

(Case C-362/20) ⁽¹⁾

(Reference for a preliminary ruling — Commercial policy — Regulation (EU) No 1071/2012 — Implementing Regulation (EU) No 430/2013 — Common Customs Tariff — Tariff classification — Combined Nomenclature — Subheadings 7307 11 10, 7307 19 10 and 7307 19 90 — Scope — Tariff classification resulting from a Court judgment — Definitive anti-dumping duties on imports of threaded tube or pipe cast fittings, of malleable cast iron — Whether definitive anti-dumping duties are applicable on imports of threaded tube or pipe cast fittings, of spheroidal graphite cast iron)

(2021/C 349/15)

Language of the case: Dutch

Referring court

Hof van beroep te Antwerpen

Parties to the main proceedings

Applicants: Openbaar Ministerie, Federale Overheidsdienst Financiën

Defendants: Profit Europe NV, Gosselin Forwarding Services NV

Operative part of the judgment

Commission Regulation (EU) No 1071/2012 of 14 November 2012 imposing a provisional anti-dumping duty on imports of threaded tube or pipe cast fittings, of malleable cast iron, originating in the People's Republic of China and Thailand and Council Implementing Regulation (EU) No 430/2013 of 13 May 2013 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of threaded tube or pipe cast fittings, of malleable cast iron, originating in the People's Republic of China and Thailand and terminating the proceeding with regard to Indonesia, in the version prior to the amendments made to the latter by Commission Implementing Regulation (EU) 2019/262, of 14 February 2019, must be interpreted as meaning that the provisional and definitive anti-dumping duties imposed by those regulations apply to threaded tube or pipe cast fittings of spheroidal graphite cast iron, originating in China.

⁽¹⁾ OJ C 399, 23.11.2020.