Parties to the main proceedings

Applicants: C. Z., M. C., S. P. and Others

Defendants: Ilva SpA (in extraordinary administration), Acciaierie d'Italia Holding SpA, Acciaierie d'Italia SpA

Questions referred

1. May Directive 2010/75/EU ([1]) of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control), in particular recitals 4, 18, 34, 28 and 29 and Articles 3(2), 11, 12 and 23 thereof, together with the precautionary principle and the principle of the protection of human health referred to in Article 191 TFEU and Article 174 of the [EC] Treaty, be interpreted as meaning that a Member State may, on the basis of a national law, provide that the Assessment of Adverse Effects on Health (AAEH) is an act falling outside the scope of the procedure for the grant and review of the Integrated Environmental Permit (IEP) — in this instance [the Decree of the President of the Council of Ministers (DPCM) of] 2017 — and that the drawing up of an AAEH need not have any automatic consequences in terms of its timely and proper consideration by the competent authority in the context of an IEP/DPCM review procedure, especially where the AAEH indicates an unacceptable health risk for a significant population affected by the polluting emissions, or may that directive rather be interpreted as meaning that: (i) the tolerable risk to human health may be assessed by means of a scientific, epidemiological analysis; (ii) the AAEH must be an act coming within the scope of the IEP/DPCM grant and review procedure, and indeed a necessary prerequisite of that procedure and one demanding mandatory, proper and timely consideration by the authority having competence to grant and review the IEP?

2. May Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control), in particular, recitals 4, [15], 18, 21, 34, 28 and 29 and Articles 3(2), 11, 14, 15, 18 and 21 thereof, be interpreted as meaning that, on the basis of a national law, a Member State must provide that the Integrated Environmental Permit (in this instance, IEP 2012, DPCM 2014, DPCM 2017) must always take into account all the emitted substances which have been scientifically shown to be harmful, including fractions of PM10 and PM2,5, and which originate from the plant under assessment, or may that directive be interpreted as meaning that the Integrated Environmental Permit (the administrative decision granting authorisation) need cover only polluting substances identified in advance by reference to the nature and type of industrial activity being carried on?

3. May Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control), in particular recitals 4, 18, 21, 22, 28, 29, 34 and 43 and Articles 3(2), 25, 11, 14, 16 and 21 thereof, be interpreted as meaning that, on the basis of a national law, a Member State may, where an industrial activity is creating a serious and significant threat to the integrity of the environment and human health, extend the period within which the operator must bring the industrial activity into line with the permit granted, by carrying out the environmental protection and health protection measures and actions provided for therein, by approximately seven and a half years from the deadline initially set, giving a total period of eleven years?

([1]) OJ 2010 L 334, p 17.

Request for a preliminary ruling from the Finanzgericht Köln (Germany) lodged on 4 October 2022 — AB v Finanzamt Köln-Süd

(Case C-627/22)

(2023/C 15/29)

Language of the case: German

Referring court

Finanzgericht Köln

Parties to the main proceedings

Applicant: AB

Defendant: Finanzamt Köln-Süd

Question referred

Are the provisions of the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons, ([1]) which entered into force on 1 June 2002 ('the Agreement on the Free Movement of Persons'; 'the AFMP'), in particular Articles 7 and 15 of the AFMP, read in conjunction with Article 9(2) of Annex I to the AFMP (right to equal treatment), to be interpreted as precluding legislation of a Member State under which employees who are nationals of an EU or EEA Member State (including Germany) and who reside (with their place of residence or habitual abode) in Germany or in EU/EEA States may voluntarily apply for an assessment of income tax that takes into account income from employment that is taxable in Germany ('voluntary assessment'), in particular in order to receive an income tax refund allowing for expenses (income-related expenses) and crediting German wage tax withheld as part of the tax deduction procedure, but that right is denied to German and Swiss nationals residing in Switzerland?

([1]) OJ 2002 L 114, p. 6.

Request for a preliminary ruling from the Bundesarbeitsgericht (Germany) lodged on 10 October 2022 — JK v Kirchliches Krankenhaus

(Case C-630/22)

(2023/C 15/30)

Language of the case: German

Referring court

Bundesarbeitsgericht

Parties to the main proceedings

Applicant, respondent and appellant on a point of law: JK

Defendant, appellant and respondent on a point of law: Kirchliches Krankenhaus

Questions referred

1. Is it compatible with EU law, in particular Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation ('Directive 2000/78/EC') ([1]) in light of Article 21 of the Charter of Fundamental Rights of the European Union ('the Charter'), if a national provision provides

   that a private organisation whose ethos is based on religious principles

   (a) may deem unsuitable for employment in its establishment persons who have left a particular religious community prior to the establishment of the employment relationship, or

   (b) may require of its staff that they have not left a particular religious community prior to the establishment of the employment relationship, or

   (c) may make it a condition of employment that a member of staff who has left a particular religious community prior to the establishment of the employment relationship rejoin said community,

   if it does not also require its staff to belong to that religious community?