

2. If the reply to the first question is that the limitation period does not begin until the occurrence of the prejudice:

In connection with a demand for repayment of an export refund which has been definitively granted, is there already prejudice within the meaning of Article 1(2) of Regulation (EC, Euratom) No 2988/95 when an amount equal to the export refund within the meaning of Article 5(1) of Regulation (EEC, Euratom) No 565/80 has been paid to the exporter, without the security under Article 6 of that regulation having already been released, or is there no prejudice until the release of the security or the definitive grant of the export refund?

(¹) Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ 1995 L 312, p. 1).

Request for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 10 February 2014 — Finanzamt Linz v Bundesfinanzgericht, Außenstelle Linz

(Case C-66/14)

(2014/C 142/18)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Applicant: Finanzamt Linz

Defendant authority: Bundesfinanzgericht, Außenstelle Linz

Parties concerned: IFN-Holding AG, IFN Beteiligungs GmbH

Questions referred

1. Does Article 107 TFEU (ex Article 87 EC), in conjunction with Article 108(3) TFEU (ex Article 88(3) EC), preclude a national measure under which, in the context of group taxation, goodwill is to be amortised in the case where a holding is acquired in a domestic company — thereby reducing the basis of assessment for tax purposes, and hence the tax burden — whereas such amortisation of goodwill on acquisition of a holding is not permissible in other cases of income and corporation tax?
2. Does Article 49 TFEU (ex Article 43 EC), in conjunction with Article 54 TFEU (ex Article 48 EC), preclude legal provisions of a Member State under which, in the context of group taxation, goodwill is to be amortised in the case where a holding is acquired in a domestic company, whereas such amortisation of goodwill may not be carried out in regard to acquisition of a holding in a non-resident corporation (in particular, a corporation established in another EU Member State)?

Request for a preliminary ruling from the Bundessozialgericht (Germany) lodged on 10 February 2014 — Jobcenter Berlin Neukölln v Nazifa Alimanovic and Others

(Case C-67/14)

(2014/C 142/19)

Language of the case: German

Referring court

Bundessozialgericht

Parties to the main proceedings

Appellant: Jobcenter Berlin Neukölln

Respondents: Nazifa Alimanovic, Sonita Alimanovic, Valentina Alimanovic, Valentino Alimanovic