

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

Questions referred

1. Does the principle of equal treatment under Article 4 of Regulation (EC) No 883/2004 ⁽¹⁾ — with the exception of the clause in Article 70(4) of Regulation (EC) No 883/2004 excluding the provision of benefits outside the Member State of residence — also apply to the special non-contributory cash benefits referred to in Article 70(1) and (2) of Regulation (EC) No 883/2004?
2. If the first question is answered in the affirmative: may the principle of equal treatment laid down in Article 4 of Regulation (EC) No 883/2004 be limited by provisions of national legislation implementing Article 24(2) of Directive 2004/38/EC ⁽²⁾ which do not under any circumstances allow access to those benefits in the case where the right of residence of the European Union citizen from another Member State arises solely out of the search for employment, and, if so, to what extent may that principle be so limited?
3. Does Article 45(2) TFEU, in conjunction with Article 18 TFEU, preclude a national provision which does not under any circumstances allow the grant of a social benefit which is intended to ensure subsistence and to facilitate access to the labour market to European Union citizens who can invoke the exercise of their right of free movement as job-seekers in the case where those citizens enjoy a right of residence arising solely out of the search for employment, irrespective of their link with the host Member State?

⁽¹⁾ Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems (OJ 2004 L 166, p. 1).

⁽²⁾ Directive 2004/38/EC of the European Parliament and of the Council of 29 April 2004 on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States, amending Regulation (EEC) No 1612/68 and repealing Directives 64/221/EEC, 68/360/EEC, 72/194/EEC, 73/148/EEC, 75/34/EEC, 75/35/EEC, 90/364/EEC, 90/365/EEC and 93/96/EEC (OJ 2004 L 158, p. 77).

**Request for a preliminary ruling from the Tribunalul Sibiu (Romania) lodged on 10 February 2014 —
Dragoș Constantin Târșia v Romanian State, through the Ministerul Finanțelor și Economiei,
Serviciul Public Comunitar Regim Permise de Conducere și Înmatriculare a Autovehiculelor**

(Case C-69/14)

(2014/C 142/20)

Language of the case: Romanian

Referring court

Tribunalul Sibiu

Parties to the main proceedings

Applicant: Dragoș Constantin Târșia

Defendants: Romanian State, through the Ministerul Finanțelor și Economiei, Serviciul Public Comunitar Regim Permise de Conducere și Înmatriculare a Autovehiculelor

Question referred

Can Articles 17, 20, 21 and 47 of the Charter of Fundamental Rights of the European Union, Article 6 of the Treaty on the European Union, Article 110 of the Treaty on the Functioning of the European Union, the principle of legal certainty laid down in European Union law and in the case-law of the Court of Justice be interpreted as precluding a rule such as that found in Article 21(2) of Law No 554/2004 which allows for revision of national judicial decisions when there is an infringement of the principle of the primacy of [European Union] law exclusively in administrative proceedings and which does not allow for revision of national judicial decisions delivered in proceedings other than administrative proceedings (civil or criminal proceedings) when there is an infringement of the same principle of primacy of [European Union] law at issue in those decisions?