

3. Must Article 4(3) of Directive 2011/96/EU be interpreted as precluding national legislation under which a tax is levied on the distribution of dividends if that legislation has the effect that, in the case where a company distributes a received dividend in a year subsequent to the year in which it received that dividend itself, it is taxed on a portion of the dividend which exceeds the threshold laid down in the aforementioned Article 4(3) of the Directive, whereas that is not the case if that company redistributes a dividend in the year in which it receives it?

(¹) OJ 2011 L 345, p. 8.

Appeal brought on 20 February 2015 by the Council of the European Union against the judgment delivered by the General Court (Second Chamber) on 17 December 2014 in Case T-400/10 Hamas v Council

(Case C-79/15 P)

(2015/C 146/25)

Language of the case: French

Parties

Appellant: Council of the European Union (represented by: B. Driessen, G. Étienne, acting as Agents)

Other parties to the proceedings: Hamas, European Commission

Form of order sought

The appellant claims that the Court should:

— set aside the judgment of the General Court in Case T-400/10;

— give final judgment in the matters that are the subject of this appeal;

and

— order the applicant in Case T-400/10 to pay the costs incurred by the Council at first instance and in this appeal.

Pleas in law and main arguments

In support of its appeal, the appellant raises the following pleas in law.

First, the appellant submits that the General Court erred in law in its assessment of the use by the Council of information in the public domain for the periodic review of the measures adopted.

Secondly, the appellant submits that the General Court erred in law in not concluding that the decisions of the competent authorities of the United States of America on the one hand and of the United Kingdom on the other constituted a sufficient basis to include Hamas on the list.
