

- Must Article 8(5) of Directive 95/46 be interpreted as meaning that information relating to the investigation of an individual or reporting a trial and the resulting conviction and sentencing constitutes data relating to offences and to criminal convictions? More generally, does a web page comprising data referring to the convictions of or legal proceedings involving a natural person fall within the ambit of those provisions?

(¹) Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ 1995 L 281, p. 31).

**Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on
27 March 2017 — Köln-Aktienfonds Deka v Staatssecretaris van Financiën**

(Case C-156/17)

(2017/C 168/34)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Köln-Aktienfonds Deka

Defendant: Staatssecretaris van Financiën

Other parties: Nederlandse Orde van Belastingadviseurs, Loyens en Loeff NV

Questions referred

1. Does Article 56 EC (now Article 63 TFEU) mean that an investment fund established outside the Netherlands cannot be refused, on the ground that it is not subject to an obligation to withhold Netherlands dividend tax, a refund of Netherlands dividend tax which was withheld on dividends which that investment fund received from corporate bodies established in the Netherlands, whereas such a refund is granted to a fiscal investment institution established in the Netherlands, which, subject to the withholding of Netherlands dividend tax, distributes the proceeds of its investments to its shareholders or participants on an annual basis?
2. Does Article 56 EC (now Article 63 TFEU) mean that an investment fund established outside the Netherlands cannot be refused a refund of Netherlands dividend tax which was withheld on dividends which it received from corporate bodies established in the Netherlands on the ground that it has not proved satisfactorily that its shareholders or participants satisfy the conditions laid down in Netherlands legislation?
3. Does Article 56 EC (now Article 63 TFEU) mean that an investment fund established outside the Netherlands cannot be refused a refund of Netherlands dividend tax which was withheld on dividends which it received from corporate bodies established in the Netherlands, on the ground that it does not distribute the proceeds of its investments in full to its shareholders or participants on an annual basis at the latest in the eighth month following the end of the financial year, even if, in the country in which that investment fund is established, under the legislation there applicable, the proceeds of its investments, to the extent to which they are not distributed, (a) are deemed to have been distributed, and/or (b) are taken into account in the tax levied in that country on the shareholders or participants as though those profits had been distributed, whereas such a refund is granted to a fiscal investment institution established in the Netherlands, which, subject to the withholding of Netherlands dividend tax, distributes the proceeds of its investments in full to its shareholders or participants on an annual basis?