

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) lodged on 17 May 2019 — MK v Autoridade Tributária e Aduaneira

(Case C-388/19)

(2019/C 270/22)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: MK

Defendant: Autoridade Tributária e Aduaneira

Question referred

Should Articles 12, 56, 57 and 58 of the Treaty Establishing the European Community [now Articles 18, 63, 64 and 65 of the Treaty on the Functioning of the European Union], taken together, be interpreted as precluding national legislation, such as that in dispute in the present case (Article 43(2) of the Income Tax Code, approved by Decree-Law 442-A/88 of 30 November 1988, as amended by Law 109-B/2001 of 27 December 2001), with the amendments introduced by Law 67-A/2007 of 31 December 2007, which inserted paragraphs 7 and 8 (now paragraphs 9 and 10) into Article 72 of the Income Tax Code, the purpose of which is to enable the capital gains realised from the sale of immovable property situated in a Member State (Portugal) by a resident of another Member State of the European Union (France) not to be subject, **by election**, to a tax burden greater than that which would be applicable for the same type of transaction to capital gains realised by a resident of the State in which that immovable property is situated?

Request for a preliminary ruling from the Bundesgerichtshof (Germany) lodged on 21 May 2019 — VG Bild-Kunst v Stiftung Preußischer Kulturbesitz

(Case C-392/19)

(2019/C 270/23)

Language of the case: German

Referring court

Bundesgerichtshof

Parties to the main proceedings

Appellant in the appeal on a point of law: VG Bild-Kunst

Respondent in the appeal on a point of law: Stiftung Preußischer Kulturbesitz