

**Question referred**

Does freedom of establishment, as guaranteed by Article 49 TFEU, preclude national legislation, such as that at issue here, where it results in a Luxembourg company which records write-downs on shares in Luxembourg and which, although deducting those write-downs in principle from its taxable income, cannot actually deduct them from its taxable income because of the existence of a tax loss position, being taxed on the write-back of those write-downs in Belgium following the transfer of its registered office to Belgium, unless the increases in value masked by that write-back are allocated to a liability account not available for distribution, whereas a Belgian company which has recorded write-downs on shares in Belgium is not taxed on the write-back of those write-downs, provided that the write-downs had not been previously deducted from its Belgian taxable income, without needing to allocate the increases in value masked by that write-back to a liability account not available for distribution?

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**Request for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 9 July 2021 —  
Ministero dell'Interno v TO**

(Case C-422/21)

(2021/C 368/11)

*Language of the case: Italian*

**Referring court**

Consiglio di Stato

**Parties to the main proceedings**

*Appellant:* Ministero dell'Interno

*Respondent:* TO

**Question referred**

Does Article 20(4) and (5) of Directive 2013/33/EU of the European Parliament and of the Council of 26 June 2013 <sup>(1)</sup> preclude national legislation which provides for the withdrawal of reception measures from adult applicants who are not categorised as 'vulnerable persons', if such an applicant is deemed to have engaged in particularly violent behaviour outside the accommodation centre involving the use of physical force against public officials and/or public servants, causing such injuries to the victims that they were required to seek emergency treatment?

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<sup>(1)</sup> Directive 2013/33/EU of the European Parliament and of the Council of 26 June 2013 laying down standards for the reception of applicants for international protection (recast) (OJ 2013 L 180, p. 96).

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**Request for a preliminary ruling from the Rechtbank Amsterdam (Netherlands) lodged on 14 July 2021 — European arrest warrant issued against HM; other party to the proceedings: Openbaar Ministerie**

(Case C-428/21)

(2021/C 368/12)

*Language of the case: Dutch*

**Referring court**

Rechtbank Amsterdam

**Parties to the main proceedings**

*European arrest warrant issued against:* HM

*Other party to the proceedings:* Openbaar Ministerie

### Questions referred

1. Must Article 27(3)(g) and (4) of Framework Decision 2002/584/JHA, <sup>(1)</sup> read in the light of the right to effective judicial protection, be interpreted as meaning that:
  - a surrendered person must be able to exercise his or her right to be heard in relation to a request for an extension of the offences in the issuing Member State when a judicial authority of that Member State grants him or her a hearing relating to the possible renunciation of the entitlement to the speciality rule as referred to in Article 27(3)(f) of the Framework Decision, or
  - must that person be able to exercise his or her right to be heard in the Member State which previously surrendered him or her to the executing judicial authority in the proceedings relating to the request for consent to extend the offences?
2. If a surrendered person must be able to exercise his or her right to be heard in relation to the decision on a request for consent to extend the offences, as referred to in Article 27(4) of Framework Decision 2002/584/JHA, in the Member State which previously surrendered him or her, in what way must that Member State enable him or her to do so?

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<sup>(1)</sup> Council Framework Decision of 13 June 2002 on the European arrest warrant and the surrender procedures between Member States (OJ 2002 L 190, p. 1).

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**Request for a preliminary ruling from the Rechtbank Amsterdam (Netherlands) lodged on 14 July 2021 — European arrest warrant issued against TZ; other party to the proceedings: Openbaar Ministerie**

**(Case C-429/21)**

(2021/C 368/13)

*Language of the case: Dutch*

### Referring court

Rechtbank Amsterdam

### Parties to the main proceedings

*European arrest warrant issued against:* TZ

*Other party to the proceedings:* Openbaar Ministerie

### Questions referred

1. Must Article 28(3) of Framework Decision 2002/584/JHA, <sup>(1)</sup> read in the light of the right to effective judicial protection, be interpreted as meaning:
  - that a person who has been surrendered to the issuing Member State and in respect of whom a third Member State has subsequently issued an EAW for offences committed prior to that surrender, must be able to exercise his or her right to be heard in relation to the request for consent for subsequent surrender, as referred to in Article 28(3) of Framework Decision 2002/584/JHA, in the issuing Member State before a judicial authority of that Member State during the proceedings on the execution of the EAW issued by the third Member State; or
  - that that person must be able to exercise his right to be heard in the Member State which previously surrendered him to the executing judicial authority during the proceedings on the giving of consent for subsequent surrender?
2. If a surrendered person must be able to exercise his or her right to be heard in relation to the decision on a request for consent for subsequent surrender, as referred to in Article 28(3) of Framework Decision 2002/584/JHA, in the Member State which previously surrendered him or her, in what way must that Member State enable him or her to do so?

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<sup>(1)</sup> Council Framework Decision of 13 June 2002 on the European arrest warrant and the surrender procedures between Member States (OJ 2002 L 190, p. 1).