

**Parties to the main proceedings**

A

Other party: Staatsanwaltschaft Offenburg

**Operative part of the judgment**

1. Article 67(2) TFEU and Articles 20 and 21 of Regulation (EC) No 562/2006 of the European Parliament and of the Council of 15 March 2006 establishing a Community Code on the rules governing the movement of persons across borders (Schengen Borders Code), as amended by Regulation (EU) No 610/2013 of the European Parliament and of the Council of 26 June 2013, must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which confers on the police authorities of the Member State in question the power to check the identity of any person, within an area of 30 kilometres from that Member State's land border with other States parties to the Convention implementing the Schengen Agreement of 14 June 1985 between the Governments of the States of the Benelux Economic Union, the Federal Republic of Germany and the French Republic on the gradual abolition of checks at their common borders, signed at Schengen (Luxembourg) on 19 June 1990, with a view to preventing or terminating unlawful entry into or residence in the territory of that Member State or preventing certain criminal offences which undermine the security of the border, irrespective of the behaviour of the person concerned and of the existence of specific circumstances, unless that legislation lays down the necessary framework for that power ensuring that the practical exercise of it cannot have an effect equivalent to that of border checks, which is for the referring court to verify;
2. Article 67(2) TFEU and Articles 20 and 21 of Regulation No 562/2006, as amended by Regulation No 610/2013, must be interpreted as not precluding national legislation, such as that at issue in the main proceedings, which permits the police authorities of the Member State in question to carry out, on board trains and on the premises of the railways of that Member State, identity or border crossing document checks on any person, and briefly to stop and question any person for that purpose, if those checks are based on knowledge of the situation or border police experience, provided that the exercise of those checks is subject under national law to detailed rules and limitations determining the intensity, frequency and selectivity of the checks, which is for the referring court to verify.

<sup>(1)</sup> OJ C 136, 18.4.2016.

**Judgment of the Court (Eighth Chamber) of 15 June 2017 — Al-Bashir Mohammed Al-Faqih, Ghunia Abdrabbah, Taher Nasuf, Sanabel Relief Agency Ltd v European Commission, Council of the European Union**

(Case C-19/16 P) <sup>(1)</sup>

*(Appeal — Common foreign and security policy (CFSP) — Fight against terrorism — Specific restrictive measures directed against certain persons and entities associated with Usama bin Laden, the Al-Qaida network and the Taliban — Regulation (EC) No 881/2002 — Freezing of funds and economic resources of natural and legal persons included in a list drawn up by the United Nations Sanctions Committee — Re-listing of those persons in Annex I to Regulation No 881/2002 after annulment of the original listing — Disappearance of the legal person in the course of the proceedings — Capacity to be a party to judicial proceedings)*

(2017/C 277/14)

Language of the case: English

**Parties**

Appellants: Al-Bashir Mohammed Al-Faqih, Ghunia Abdrabbah, Taher Nasuf, Sanabel Relief Agency Ltd (represented by: N. Garcia-Lora, Solicitor, and E. Grieves, Barrister)

Other parties to the proceedings: European Commission (represented by: F. Ronkes Agerbeek, D. Gauci and J. Norris-Usher, Agents), Council of the European Union (represented by: G. Étienne, J.-P. Hix and H. Marcos Fraile, Agents)

**Operative part of the judgment**

The Court:

1. Dismisses the appeal;

2. Orders Mr Al-Bashir Mohammed Al-Faqih, Mr Ghunia Abdrabbah and Mr Taher Nasuf to pay the costs.

<sup>(1)</sup> OJ C 106, 21.3.2016.

---

**Judgment of the Court (Tenth Chamber) of 22 June 2017 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Wolfram Bechtel, Marie-Laure Bechtel v Finanzamt Offenburg**

(Case C-20/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Freedom of movement of workers — Income received in a Member State other than the Member State of residence — Method of exemption with maintenance of progressivity in the Member State of residence — Pension and health insurance contributions levied on income received in a Member State other than the Member State of residence — Deduction of those contributions — Condition relating to the absence of a direct link with exempted tax revenues)*

(2017/C 277/15)

Language of the case: German

#### Referring court

Bundesfinanzhof

#### Parties to the main proceedings

Applicants: Wolfram Bechtel, Marie-Laure Bechtel

Defendant: Finanzamt Offenburg

#### Operative part of the judgment

Article 45 TFEU must be interpreted to the effect that it precludes legislation of a Member State, such as that at issue in the main proceedings, under which a taxpayer residing in that Member State and working for the public administration of another Member State may not deduct from the income tax basis of assessment in her Member State of residence the pension and health insurance contributions deducted from her wages in the Member State of employment, in contrast to comparable contributions paid to the social security fund of her Member State of residence, where, under the Convention for the avoidance of double taxation between the two Member States, the wages must not be taxed in the worker's Member State of residence and merely increase the tax rate to be applied to other income.

<sup>(1)</sup> OJ C 118, 4.4.2016.

---

**Judgment of the Court (Ninth Chamber) of 14 June 2017 (request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) — Portugal) — Santogal M-Comércio e Reparação de Automóveis Lda v Autoridade Tributária e Aduaneira**

(Case C-26/16) <sup>(1)</sup>

*(Reference for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Article 138(2) (a) — Conditions for the grant of the exemption for an intra-Community supply of a new means of transport — Purchaser's residence in the Member State of destination — Temporary registration in the Member State of destination — Risk of tax evasion — Good faith of the vendor — Obligation of diligence on the part of the vendor)*

(2017/C 277/16)

Language of the case: Portuguese

#### Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)