

Operative part of the judgment

Article 63 TFEU must be interpreted as precluding rules of a Member State under which, in the context of a system aimed at limiting double taxation, where persons subject to unlimited tax liability pay on foreign income, in the State where that income originates, a tax equivalent to the income tax levied by the said Member State, the offsetting of that foreign tax against the amount of income tax levied in the said Member State is carried out by multiplying the amount of the tax due in respect of taxable income in the same Member State, including foreign income, by the proportion that that foreign income bears to total income, that latter sum not taking into account special expenditure or extraordinary costs such as costs relating to lifestyle or to personal and family circumstances.

(¹) OJ C 211, 16.7.2011.

Judgment of the Court (First Chamber) of 21 February 2013 (request for a preliminary ruling from the Rechtbank van eerste aanleg te Brussel (Belgium)) — RVS Levensverzekeringen NV v Belgische Staat

(Case C-243/11) (¹)

(Direct life assurance — Annual tax on assurance transactions — Directive 2002/83/EC — Articles 1(1)(g) and 50 — Definition of ‘Member State of the commitment’ — Assurance undertaking established in the Netherlands — Policyholder having taken out an assurance contract in the Netherlands and transferred his habitual residence to Belgium after the contract was concluded — Freedom to provide services)

(2013/C 114/12)

Language of the case: Dutch

Referring court

Rechtbank van eerste aanleg te Brussel

Parties to the main proceedings

Appellant: RVS Levensverzekeringen NV

Respondent: Belgische Staat

Re:

Request for a preliminary ruling — Rechtbank van eerste aanleg te Brussel — Interpretation of Article 50 of Directive 2002/83/EC of the European Parliament and of the Council of 5 November 2002 concerning life assurance (OJ 2002 L 345, p. 1) — National rule subjecting insurance transactions to an annual tax when the risk is situated in Belgium, either

because the natural person insured is habitually resident there or because the legal person insured is established there — Assurance undertaking established in the Netherlands, without any presence in Belgium except for one of its policyholders, who moved to Belgium after the contract was concluded — Place of taxation — Article 49 and Article 56 TFEU — Restrictions

Operative part of the judgment

Article 50 of Directive 2002/83/EC of the European Parliament and of the Council of 5 November 2002 concerning life assurance must be interpreted as not precluding a Member State from collecting an indirect tax on life assurance premiums paid by policyholders who are natural persons having their habitual residence in that Member State, when the assurance contracts concerned were taken out in another Member State in which those policyholders had their habitual residence on the date the contracts were taken out.

(¹) OJ C 252, 27.8.2011.

Judgment of the Court (Third Chamber) of 28 February 2013 — Portuguese Republic v European Commission

(Case C-246/11 P) (¹)

(Appeal — European Regional Development Fund (ERDF) — Regulation (EEC) No 2052/88 — Article 13(3) — Regulation (EEC) No 4253/88 — Article 21(1) — Global grant for local development in Portugal — Reduction in financing)

(2013/C 114/13)

Language of the case: Portuguese

Parties

Appellant: Portuguese Republic (represented by: L. Inez Fernandes, S. Rodrigues and A. Gattini, acting as Agents)

Other party to the proceedings: European Commission (represented by: L. Flynn, A. Steiblytė and P. Guerra e Andrade, acting as Agents)

Re:

Appeal against the judgment of the General Court (Eighth Chamber) of 3 March 2011 in Case T-387/07 *Portugal v Commission* by which that court dismissed the application for annulment in part of Commission Decision C(2007) 3772 of 31 July 2007 reducing the final assistance granted by the European Regional Development Fund (ERDF) towards the global grant for local development in Portugal pursuant to Commission Decision C(95) 1769 of 28 July 1995