

**Judgment of the Court (Second Chamber) of 18 December 2014 (request for a preliminary ruling from the Raad van State — Netherlands) — Staatssecretaris van Economische Zaken, Staatssecretaris van Financiën v Q**

(Case C-133/13) <sup>(1)</sup>

*(Reference for a preliminary ruling — Free movement of capital — Tax legislation — Gift tax — Exemption in respect of an ‘estate’ — No exemption in respect of property situated in the territory of another Member State)*

(2015/C 065/06)

Language of the case: Dutch

**Referring court**

Raad van State

**Parties to the main proceedings**

*Applicants:* Staatssecretaris van Economische Zaken, Staatssecretaris van Financiën

*Defendant:* Q

**Operative part of the judgment**

Article 63 TFEU must be interpreted as not precluding legislation of a Member State, such as that at issue in the main proceedings, under which an exemption from gift tax relating to certain properties that are protected on account of their forming part of the national cultural and historical heritage is limited to those properties situated in the territory of that Member State, provided that that exemption is not excluded in the case of properties that may form part of the cultural and historical heritage of that Member State despite being located in the territory of another State.

<sup>(1)</sup> OJ C 171, 15.6.2013.

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**Judgment of the Court (Grand Chamber) of 18 December 2014 (request for a preliminary ruling from the High Court of Justice of England and Wales, Queen’s Bench Division (Administrative Court) United Kingdom) — The Queen, on the application of Sean Ambrose McCarthy, Helena Patricia McCarthy Rodriguez, Natasha Caley McCarthy Rodriguez v Secretary of State for the Home Department**

(Case C-202/13) <sup>(1)</sup>

*(Citizenship of the European Union — Directive 2004/38/EC — Right of citizens of the Union and their family members to move and reside freely within the territory of a Member State — Right of entry — Third-country national who is a family member of a Union citizen and in possession of a residence card issued by a Member State — National legislation requiring an entry permit to be obtained prior to entry into national territory — Article 35 of Directive 2004/38/EC — Article 1 of the Protocol (No 20) on the application of certain aspects of Article 26 of the Treaty on the Functioning of the European Union to the United Kingdom and to Ireland)*

(2015/C 065/07)

Language of the case: English

**Referring court**

High Court of Justice of England and Wales, Queen’s Bench Division (Administrative Court)

**Parties to the main proceedings**

*Claimants:* Sean Ambrose McCarthy, Helena Patricia McCarthy Rodriguez, Natasha Caley McCarthy Rodriguez

*Defendant:* Secretary of State for the Home Department