

- 2) Orders Europäische-Iranische Handelsbank AG to bear its own costs and to pay those incurred by the Council of the European Union and the United Kingdom of Great Britain and Northern Ireland.

⁽¹⁾ OJ C 15, 18.1.2014.

Judgment of the Court (First Chamber) of 26 February 2015 (request for a preliminary ruling from the Conseil d'État — France) — *Ministre de l'Économie et des Finances v Gérard de Ruyter*

(Case C-623/13) ⁽¹⁾

(Reference for a preliminary ruling — Social security — Regulation (EEC) No 1408/71 — Article 4 — Substantive scope — Levies on income from assets — General social contribution — Social debt repayment contribution — Social levy — Additional contribution to the social levy — Participation in the financing of compulsory social security schemes — Direct and sufficiently relevant link with some branches of social security)

(2015/C 138/20)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicant: Ministre de l'Économie et des Finances

Defendant: Gérard de Ruyter

Operative part of the judgment

Regulation (EEC) No 1408/71 of the Council of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community, as amended and updated by Council Regulation (EC) No 118/97 of 2 December 1996 and as amended by Council Regulation (EC) No 1606/98 of 29 June 1998, must be interpreted as meaning that levies on income from assets, such as those at issue in the main proceedings, have, when they contribute to the financing of compulsory social security schemes, a direct and relevant link with some of the branches of social security listed in Article 4 of that regulation and thus fall within the scope of the regulation, even though those levies are imposed on the income from assets of taxable persons, irrespective of the pursuit by them of any professional activity.

⁽¹⁾ OJ C 31, 1.2.2014.