V

(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Request for a preliminary ruling from the Tribunal de première instance de Liège (Belgium) lodged on 20 April 2015 — Guy Riskin, Geneviève Timmermans v État belge

(Case C-176/15)

(2015/C 221/02)

Language of the case: French

Referring court

Tribunal de première instance de Liège

Parties to the main proceedings

Applicants: Guy Riskin, Geneviève Timmermans

Defendant: État belge

Questions referred

1. Is the rule laid down in Article 285 of the Belgian 1992 Income Tax Code (Code des impôts sur les revenus 1992), implicitly endorsing the double taxation of foreign dividends in the case of a natural person residing in Belgium, consistent with the principles of Community law enshrined in Article 63 of the Treaty on the Functioning of the European Union, read in conjunction with Article 4 of the Treaty on European Union, in so far as it enables Belgium to give advantage as it sees fit — according to the provisions of Belgian law to which the double taxation convention negotiated by Belgium refers (Article 285 which lays down the conditions for tax credits or Article 286 which merely prescribes the fixed percentage of tax that may be allowed as a credit) — to investment in third countries (United States), to the detriment of possible investment in the Member States of the European Union (Poland)?

2. In so far as it makes the possibility of allowing foreign tax as a credit against Belgian tax conditional upon the capital and property from which the income is derived being applied in Belgium in the conduct of professional activity, is Article 285 of the 1992 Income Tax Code not contrary to Articles 49, 56 and 58 of the Treaty on the Functioning of the European Union?

Request for a preliminary ruling from the Cour de cassation (France) lodged on 24 April 2015 — Asma Bougnaoui, Association de défense des droits de l'homme (ADDH) v Micropole Univers SA

(Case C-188/15)

(2015/C 221/03)

Language of the case: French

Referring court

Cour de cassation