

2. Should the interpretation given in the judgments of the Court of 9 March 2017, *Zulfikarpašić* (C-484/15, EU:C:2017:199) and *Pula Parking* (C-551/15, EU:C:2017:193) be applied in the present case, Povrv-2032/17, which the referring court must hear and determine?

**Request for a preliminary ruling from the Conseil d'État (France) lodged on 23 October 2018 — AQ v
Ministre de l'Action et des Comptes publics**

(Case C-662/18)

(2019/C 4/24)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicant: AQ

Defendant: Ministre de l'Action et des Comptes publics

Questions referred

- Must the provisions of Article 8 of the Directive of 19 October 2009 ⁽¹⁾ be interpreted as precluding different bases of assessment and rate rules being used to tax the capital gain arising on a transfer of securities received in exchange and the deferred capital gain?
- Must those provisions be interpreted in particular as precluding a situation in which reductions of the basis of assessment intended to take into account the period for which securities have been held do not apply to the deferred capital gain, having regard to the fact that that basis of assessment rule did not apply on the date on which the capital gain arose, but they do apply to the capital gain on a transfer of the securities received in exchange, taking into account the date of the exchange instead of the date on which the securities given in exchange were acquired?

⁽¹⁾ Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States (OJ 2009 L 310, p. 34).

**Request for a preliminary ruling from the Cour d'appel d'Aix-En-Provence (France) lodged on
23 October 2018 — Criminal proceedings against B S and C A**

(Case C-663/18)

(2019/C 4/25)

Language of the case: French

Referring court

Cour d'appel d'Aix-En-Provence

Parties to the main proceedings

B S and C A

Interveners: Ministère public, Conseil national de l'ordre des pharmaciens