



C/2024/3058

13.5.2024

**Request for a preliminary ruling from the Finanzgericht Köln (Germany) lodged on 23 February
2024 - Familienstiftung v Finanzamt Köln-West**

(Case C-142/24, Familienstiftung)

(C/2024/3058)

Language of the case: German

Referring court

Finanzgericht Köln

Parties to the main proceedings

Applicant: Familienstiftung

Defendant: Finanzamt Köln-West

Question referred

Must Article 40 of the Agreement on the European Economic Area (EEA Agreement) of 2 May 1992 be interpreted as precluding a Member State's national legislation on the levying of inheritance and gift tax which applies the highest tax class (III) for the taxation of an *inter vivos* transfer of assets to a foundation established abroad even where the foundation is established essentially in the interests of a family or certain families (family foundation), whereas for a family foundation established on national territory in an equivalent situation, the tax class depends on the relationship between the most distantly related beneficial owner under the foundation's articles of association and the donor (founder), which results, for family foundations established on national territory, in the application of the more favourable tax classes I or II?