



C/2023/1276

11.12.2023

**Request for a preliminary ruling from the Hof van Beroep te Gent (Belgium) lodged on 13 July
2023 — Belgisch Staat / Federale Overheidsdienst Financiën v Volvo Group Belgium NV**

(Case C-436/23, Volvo Group Belgium)

(C/2023/1276)

Language of the case: Dutch

Referring court

Hof van Beroep te Gent

Parties to the main proceedings

Applicant: Belgisch Staat / Federale Overheidsdienst Financiën

Defendant: Volvo Group Belgium NV

Question referred

Must Article 49 of the Treaty on the Functioning of the European Union be interpreted as precluding a national scheme, such as that being challenged before the Court (specifically that which was annulled by the Constitutional Court but whose effects were maintained, albeit with an infringement of the freedom of establishment as a result of which the maintained national scheme must be disapplied in respect of the profits distributed by companies established in another Member State with a Belgian permanent establishment), and whereby

- a tax is payable on the distribution of profits which were not included in the final taxable result of a resident company, in respect of which a company established in another Member State has such an influence on the resident company's management that it can determine its activities,
- whereas that tax is not payable on the profits concerned if that company, established in another Member State, carries on its activities in Belgium through a permanent establishment/branch?