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Judgment of the Court (First Chamber) of 29 July 2024 (request for a preliminary ruling from the Högsta förvaltningsdomstolen – Sweden) – Keva, Landskapet Ålands pensionsfond, Kyrkans Centralfond v Skatteverket

(C-39/23, ([1]) **Keva and Others)**

(Reference for a preliminary ruling – Article 63 TFEU – Free movement of capital – Taxation of dividends received by pension funds governed by public law – Difference in treatment between resident and non-resident pension funds governed by public law – Exemption only of resident pension funds governed by public law – Comparability of situations – Whether justified – Need to safeguard the objective pursued by social policy – Need to preserve a balanced allocation of the power of taxation of the Member States)

(C/2024/5772)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicants: Keva, Landskapet Ålands pensionsfond, Kyrkans Centralfond

Defendant: Skatteverket

Operative part of the judgment

Article 63 TFEU must be interpreted as precluding legislation of a Member State under which dividends distributed by resident companies to non-resident pension institutions governed by public law are subject to a withholding tax, whereas dividends distributed to resident pension funds governed by public law are exempt from such a withholding tax.

([1]) OJ C 121, 3.4.2023.