



C/2025/5575

27.10.2025

**Request for a preliminary ruling from the Grondwettelijk Hof (Belgium) lodged on 31 July 2025 –  
American Free Enterprise Chamber of Commerce v Ministerraad**

**(Case C-519/25, American Free Enterprise Chamber of Commerce)**

(C/2025/5575)

*Language of the case: Dutch*

**Referring court**

Grondwettelijk Hof

**Parties to the main proceedings**

*Applicant:* American Free Enterprise Chamber of Commerce

*Defendant:* Ministerraad

**Question referred**

Do Articles 12 to 14 of Council Directive (EU) 2022/2523 of 14 December 2022 <sup>(1)</sup> ‘on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union’, in so far as those provisions require Member States to subject constituent entities of an MNE group established in the Union to a UTPR top-up tax, which would render those entities liable to tax on under-taxed profits realised by other constituent entities in another jurisdiction, without any distinction being made according to the financial capacity of those taxable constituent entities, infringe Articles 15, 16, 17, 20 and 21 of the Charter of Fundamental Rights of the European Union, Articles 49 and 56 of the Treaty on the Functioning of the European Union, the principle of legal certainty and the principle of fiscal territoriality?

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<sup>(1)</sup> Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union (OJ 2022 L 328, p. 1).