

Judgment of the Court (Third Chamber) of 3 April 2008
(reference for a preliminary ruling from the Tribunal des
affaires de sécurité sociale de Paris (France)) — Philippe
Derouin v Union pour le recouvrement des cotisations de
sécurité sociale et d'allocations familiales de Paris —
Région parisienne (Urssaf)

(Case C-103/06) ⁽¹⁾

(Social security for migrant workers — Regulation (EEC) No 1408/71 — Self employed workers living and working in France — General social contribution — Social debt repayment contribution — Account taken of income received in another Member State and taxable in that State under a double taxation treaty)

(2008/C 128/05)

Language of the case: French

Referring court

Tribunal des affaires de sécurité sociale de Paris

Parties to the main proceedings

Applicant: Philippe Derouin

Defendant: Union pour le recouvrement des cotisations de sécurité sociale et d'allocations familiales de Paris — Région parisienne (Urssaf)

Re:

Reference for a preliminary ruling — Tribunal des affaires de sécurité sociale de Paris (France) — Interpretation of Regulation (EEC) No 1408/71 of the Council of 14 June 1971 on the application of social security schemes to employed persons and their families moving within the Community (OJ 1971 L 149, p. 2), as amended and updated by Council Regulation (EEC) No 2001/83 of 2 June 1983 (OJ 1983 L 230, p. 6) — Account taken for the purpose of calculating the 'contribution sociale généralisée' (general social contribution) and the 'contribution pour le remboursement de la dette sociale' (social debt repayment contribution) payable by a self-employed worker subject to French social legislation of income earned in another Member State and taxable in that State under a double-taxation convention.

Operative part of the judgment

Council Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, self employed persons and to members of their families moving within the Community, in the version amended and updated by Council Regu-

lation (EC) No 307/1999 of 8 February 1999, is to be interpreted as meaning that it does not preclude a Member State whose social legislation is alone applicable to a resident self employed worker, from excluding from the tax base for contributions such as the General Social Contribution and the Social Debt Repayment Contribution income earned by the worker in another Member State, by application, in particular, of a convention for the avoidance of double taxation with respect to taxes on income.

⁽¹⁾ OJ C 108, 6.5.2006.

Judgment of the Court (Grand Chamber) of 1 April 2008
(reference for a preliminary ruling from the Cour
constitutionnelle (formerly the Cour d'arbitrage) —
Belgium) — Government of the French Community and
Walloon Government v Flemish Government

(Case C-212/06) ⁽¹⁾

(Care insurance scheme established by a federated entity of a Member State — Exclusion of persons residing in part of the national territory other than that falling within the competence of that entity — Articles 18 CE, 39 EC and 43 EC — Regulation (EEC) No 1408/71)

(2008/C 128/06)

Language of the case: French

Referring court

Cour constitutionnelle (formerly Cour d'arbitrage)

Parties to the main proceedings

Applicants: Government of the French Community and Walloon Government

Defendant: Flemish Government

Re:

Reference for a preliminary ruling — Cour constitutionnelle (formerly Cour d'arbitrage) (Belgium) — Interpretation of Articles 18 EC, 39 EC and 43 EC and Articles 2, 3, 4, 13, 18, 19, 20, 25 and 28 of Council Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of