

V

(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Judgment of the Court (Third Chamber) of 15 October 2009 (reference for a preliminary ruling from the Finanzgericht Baden-Württemberg — Germany) — Grundstücksgemeinschaft Busley and Cibrian Fernandez v Finanzamt Stuttgart-Körperschaften

(Case C-35/08) ⁽¹⁾

(Free movement of capital — Immovable property — Income tax — Deductibility of rental losses from the taxable income of a person liable to tax — Application of the decreasing-balance method of depreciation to the costs of acquisition or construction — More favourable tax treatment confined to immovable property situated on the national territory)

(2009/C 297/03)

Language of the case: German

Referring court

Finanzgericht Baden-Württemberg

Parties to the main proceedings

Applicant: Grundstücksgemeinschaft Busley and Cibrian Fernandez

Defendant: Finanzamt Stuttgart-Körperschaften

Re:

Reference for a preliminary ruling — Finanzgericht Baden-Württemberg — Interpretation of Articles 18 and 56 of the EC Treaty — National income tax legislation limiting the ability to deduct losses arising from the rental of real property to those losses relating to property located on national territory, and reserving to such property alone the application of a more favourable method of depreciation

Operative part of the judgment

Article 56 EC precludes income-tax legislation of a Member State under which natural persons who are resident and liable to

unlimited taxation are entitled to have (i) losses from the letting or leasing of an immovable property deducted from the taxable amount in the year in which those losses arise, and (ii) the income from such property assessed on the basis of the application of the decreasing-balance method of depreciation, only if the property in question is situated on the territory of that Member State.

_____ ⁽¹⁾ OJ C 92, 12.04.2008.

Judgment of the Court (Fourth Chamber) of 15 October 2009 (reference for a preliminary ruling from the Cour de cassation (Luxembourg)) — Audiolux SA, BIP Investment Partners SA, Jean-Paul Felten, Joseph Weyland, Luxiprivilège SA, Foyer SA, Investas ASBL, Claudie Stein-Lambert, Christiane Worre-Lambert, Baron Antoine De Schorlemer, Jacques Funck, Jean Petitdidier v Groupe Bruxelles Lambert SA (GBL), RTL Group, Juan Abello Gallo, Didier Bellens, André Desmarais, Gérald Frère, Jocelyn Lefebvre, Onno Ruding, Gilles Samyn, Martin Taylor, Bertelsmann AG, Siegfried Luther, Thomas Middelhoff, Ewald Wagenbach, Rolf Schmidt-Holz, Erich Schumann, WAZ Finanzierungs-GmbH, Westdeutsche Allgemeine Zeitungsverlagsgesellschaft E. Brost & J. Funke GmbH & Co (WAZ)

(Case C-101/08) ⁽¹⁾

(Directives 77/91/EEC, 79/279/EEC and 2004/25/EC — General principle of Community law on the protection of minority shareholders — None — Company law — Acquisition of control — Mandatory bid — Recommendation 77/534/EEC — Code of Conduct)

(2009/C 297/04)

Language of the case: French

Referring court

Cour de cassation