

**Judgment of the Court (Grand Chamber) of 23 February 2010 (reference for a preliminary ruling from the Court of Appeal of England and Wales, United Kingdom) — London Borough of Harrow v Nimco Hassan Ibrahim, Secretary of State for the Home Department**

(Case C-310/08) <sup>(1)</sup>

*(Freedom of movement for persons — Right of residence of a national of a non-member country who is the spouse of a national of a Member State, and of their children who are themselves nationals of a Member State — National of a Member State ceasing to work and leaving the host Member State — Enrolment of the children at a school — No means of subsistence — Regulation (EEC) No 1612/68 — Article 12 — Directive 2004/38)*

(2010/C 100/03)

*Language of the case: English*

**Referring court**

Court of Appeal of England and Wales

**Parties to the main proceedings**

*Applicant:* London Borough of Harrow

*Defendants:* Nimco Hassan Ibrahim, Secretary of State for the Home Department

**Re:**

Reference for a preliminary ruling — Court of Appeal of England and Wales — Interpretation of Directive 2004/38/EC of the European Parliament and of the Council of 29 April 2004 on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States (OJ 2004 L 158, p. 77) and of Article 12 of Regulation (EEC) No 1612/68 of the Council of 15 October 1968 on freedom of movement for workers within the Community (OJ, English Special Edition 1968 (II), p 475) — Wife who is a national of a non-member country and her children, themselves nationals of a Member State, who have joined her husband, a national of that Member State, in the United Kingdom where he was employed — Right of residence of the wife and children following the husband's loss of status as an employed person and his departure from the United Kingdom

**Operative part of the judgment**

*In circumstances such as those of the main proceedings, the children of a national of a Member State who works or has worked in the host Member State and the parent who is their primary carer can claim a*

*right of residence in the latter State on the sole basis of Article 12 of Regulation (EEC) No 1612/68 of the Council of 15 October 1968 on freedom of movement for workers within the Community, as amended by Council Regulation (EEC) No 2434/92 of 27 July 1992, without such a right being conditional on their having sufficient resources and comprehensive sickness insurance cover in that State.*

<sup>(1)</sup> OJ C 247, 27.9.2008.

**Judgment of the Court (Second Chamber) of 25 February 2010 (reference for a preliminary ruling from the Hoge Raad der Nederlanden — Netherlands) — X Holding B.V. v Staatssecretaris van Financiën**

(Case C-337/08) <sup>(1)</sup>

*(Articles 43 EC and 48 EC — Tax legislation — Corporation tax — Tax entity consisting of a resident parent company and one or more resident subsidiaries — Taxation of profits at parent-company level — Exclusion of non-resident subsidiaries)*

(2010/C 100/04)

*Language of the case: Dutch*

**Referring court**

Hoge Raad der Nederlanden

**Parties to the main proceedings**

*Applicant:* X Holding B.V.

*Defendant:* Staatssecretaris van Financiën

**Re:**

Reference for a preliminary ruling — Hoge Raad der Nederlanden — Interpretation of Articles 43 EC and 48 EC — Legislation permitting resident parent companies to form a single entity, for tax purposes, with one or more resident subsidiaries, resulting in the taxation of the parent company in respect of the profits of that entity — Exclusion of non-resident subsidiaries from that arrangement