

Judgment of the Court (First Chamber) of 9 October 2014 (request for a preliminary ruling from the Finanzgericht Düsseldorf — Germany) — Rita van Caster, Patrick van Caster v Finanzamt Essen-Süd

(Case C-326/12) ⁽¹⁾

(Reference for a preliminary ruling — Free movement of capital — Article 63 TFEU — Taxation of income from investment funds — Investment fund's obligations to communicate and publish certain information — Flat-rate taxation of income from investment funds which do not comply with communication and publication obligations)

(2014/C 439/03)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicants: Rita van Caster, Patrick van Caster

Defendant: Finanzamt Essen-Süd

Operative part of the judgment

Article 63 TFEU must be interpreted as precluding national legislation such as that at issue in the main proceedings which provides that the failure by a non-resident investment fund to comply with the obligations to communicate and publish certain information required by that legislation, which are applicable without distinction to resident and non-resident investment funds alike, resulting in the flat-rate taxation of the income which the taxpayer earns from that investment fund, since that legislation does not allow the taxpayer to provide evidence or information that could prove the actual size of that income.

⁽¹⁾ OJ C 303, 6.10.2012.

Judgment of the Court (Fifth Chamber) of 23 October 2014 (request for a preliminary ruling from the Augstākās Tiesas Senāts — Latvia) — Olainfarm AS v Latvijas Republikas Veselības ministrija, Zāļu valsts aģentūra

(Case C-104/13) ⁽¹⁾

(Reference for a preliminary ruling — Approximation of laws — Industrial policy — Directive 2001/83/EC — Medicinal products for human use — Article 6 — Marketing authorisation — Article 8(3)(i) — Requirement to attach to the application for authorisation the results of pharmaceutical pre-clinical tests and clinical trials — Derogations relating to pre-clinical tests and clinical trials — Article 10 — Generic medicinal products — Concept of 'reference medicinal product' — Whether the holder of a marketing authorisation for a reference medicinal product has an individual right to oppose the marketing authorisation of a generic of the reference product — Article 10(a) — Medicinal products of which the active substances have been in well-established medicinal use within the European Union for at least 10 years — Whether it is possible to use a medicinal product for which authorisation has been granted on the basis of the derogation provided for in Article 10(a) as a reference medicinal product for the purpose of obtaining a marketing authorisation for a generic product)

(2014/C 439/04)

Language of the case: Latvian

Referring court

Augstākās Tiesas Senāts

Parties to the main proceedings

Applicant: Olainfarm AS

Defendants: Latvijas Republikas Veselības ministrija, Zāļu valsts aģentūra