

**Reference for a preliminary ruling from the Finanzgericht
Düsseldorf (Germany) lodged on 18 April 2012 — Yvon
Welte v Finanzamt Velbert**

(Case C-181/12)

(2012/C 174/31)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Yvon Welte

Defendant: Finanzamt Velbert

Question referred

Are Articles 56 and 58 of the Treaty establishing the European Community to be interpreted as precluding national legislation of a Member State on the charging of inheritance tax which, where land situated within the country is acquired through inheritance by a non-resident person, provides for a tax-free amount of only EUR 2 000 for the non-resident acquirer, whereas on the acquisition through inheritance a tax-free amount of EUR 500 000 would apply if at the time of the inheritance the deceased person or acquirer had a permanent residence in the Member State concerned?
