

**Action brought on 20 March 2014 — European Commission v Kingdom of Belgium****(Case C-130/14)**

(2014/C 159/22)

*Language of the case: French***Parties***Applicant:* European Commission (represented by: W. Mölls, J.-F. Brakeland, acting as Agents)*Defendant:* Kingdom of Belgium**Form of order sought**

- Declare that, by maintaining rules that deny non-resident taxpayers whose incomes are obtained exclusively or almost exclusively in Belgium (Walloon Region) the benefit of a tax reduction on personal income tax granted to resident taxpayers living in the Walloon Region under the Decree of 3 April 2009 establishing the Caisse d'Investissement de Wallonie and establishing a reduction in personal income tax in the case of subscription of shares or bonds of the Caisse, the Kingdom of Belgium has failed to fulfill its obligations under Article 45 of the Treaty on the functioning of the European Union and under Article 28 of the Agreement on the European Economic Area,
- order Kingdom of Belgium to pay the costs.

**Pleas in law and main arguments**

By a Decree of the Walloon Region of 3 April 2009, a tax reduction for the subscription of shares or bonds issued by the Caisse d'Investissement de Wallonie is granted only to residents of the Walloon Region. The Commission considers that such a provision constitutes discrimination against non-resident taxpayers whose incomes are obtained exclusively or almost exclusively in Belgium. Consequently, it is incompatible with Article 45 TFEU and Article 28 of the Agreement on the European Economic Area, as interpreted by the Court in *Schumacker*<sup>(1)</sup> and *Wielockx*.<sup>(2)</sup>

<sup>(1)</sup> *Schumacker*, C-279/93, EU:C:1995:31.

<sup>(2)</sup> *Wielockx*, C-80/94, EU:C:1995:271.

**Action brought on 21 March 2014 — European Commission v Federal Republic of Germany****(Case C-137/14)**

(2014/C 159/23)

*Language of the case: German***Parties***Applicant:* European Commission (represented by: C. Hermes, G. Wilms, acting as Agents)*Defendant:* Federal Republic of Germany**Form of order sought**

The applicant claims that the Court should declare that the Federal Republic of Germany has failed to fulfil its obligations under Article 11 of Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment<sup>(1)</sup> and Article 25 of Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control),<sup>(2)</sup> by