## Operative part of the judgment

- 1. Article 71 of Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) must be interpreted as not precluding national legislation, such as that at issue in the main proceedings, under which expenditure is eligible for a European Agricultural Fund for Rural Development contribution to the co-financing of an operation selected by the Managing Authority of the rural development programme in question or under its responsibility only where it is incurred after the adoption of the decision granting such support.
- 2. Article 71(3) of Regulation No 1698/2005, read in conjunction with Article 30 of Commission Regulation (EU) No 65/2011 of 27 January 2011, must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which provides for the rejection in its entirety of a payment claim relating to an operation selected for European Agricultural Fund for Rural Development co-financing where certain expenditure incurred in respect of that operation was incurred prior to the adoption of the decision granting such support, where the beneficiary of the support did not intentionally make a false declaration in its payment claim.

(1) OJ C 245, 27.7.2015.

Judgment of the Court (First Chamber) of 30 June 2016 (request for a preliminary ruling from the Court of Appeal (England & Wales) (Civil Division) — United Kingdom) — Secretary of State for the Home Department v NA

(Case C-115/15) (1)

(Reference for a preliminary ruling — Articles 20 and 21 TFEU — Directive 2004/38/EC — Article 13(2) (c) — Regulation (EEC) No 1612/68 — Article 12 — Right of residence of family members of a Union citizen — Marriage of a Union citizen and a third country national — Domestic violence — Divorce after the departure of the Union citizen — Retention of right of residence of a third country national with custody of children who are Union citizens)

(2016/C 335/18)

Language of the case: English

### Referring court

Court of Appeal (England & Wales) (Civil Division)

# Parties to the main proceedings

Applicant: Secretary of State for the Home Department

Defendant: NA

Intervening party: Aire Centre

### Operative part of the judgment

1. Article 13(2)(c) 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 amending Regulation (EEC) No 1612/68 and repealing Directives 64/221/EEC, 68/360/EEC, 72/194/EEC, 73/148/EEC, 75/34/EEC, 75/35/EEC, 90/364/EEC, 90/365/EEC and 93/96/EEC, must be interpreted as meaning that a third-country national, who is divorced from a Union citizen at whose hands she has been the victim of domestic violence during the marriage, cannot rely on the retention of her right of residence in the host Member State, on the basis of that provision, where the commencement of divorce proceedings post-dates the departure of the Union citizen spouse from that Member State.

- 2. Article 12 of Regulation (EEC) No 1612/68 of the Council of 15 October 1968 on freedom of movement for workers within the Community must be interpreted as meaning that a child and a parent who is a third-country national and who has sole custody of that child qualify for a right of residence in the host Member State, under that provision, in a situation, such as that in the main proceedings, where the other parent is a Union citizen and worked in that Member State, but ceased to reside there before the child began to attend school in that Member State.
- 3. Article 20 TFEU must be interpreted as meaning that it does not confer a right of residence in the host Member State either on a minor Union citizen, who has resided since birth in that Member State but is not a national of that State, or on a parent who is a third-county national and who has sole custody of that minor, where they qualify for a right of residence in that Member State under a provision of secondary EU law.
- 4. Article 21 TFEU must be interpreted as meaning that that it confers on that minor Union citizen a right of residence in the host Member State, provided that that citizen satisfies the conditions set out in Article 7(1) of Directive 2004/38, which it is for the referring court to determine. If so, that same provision allows the parent who is the primary carer of that Union citizen to reside with that citizen in the host Member State.

(1) OJ C 171, 26.5.2015.

Judgment of the Court (Second Chamber) of 30 June 2016 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Max-Heinz Feilen v Finanzamt Fulda

(Case C-123/15) (1)

(Reference for a preliminary ruling — Taxation — Free movement of capital — Inheritance tax — Legislation of a Member State providing for a reduction in inheritance tax applicable to estates containing assets which have already formed part of an inheritance giving rise to the imposition of inheritance tax in that Member State — Restriction — Justification — Coherence of the tax system)

(2016/C 335/19)

Language of the case: German

#### Referring court

Bundesfinanzhof

#### Parties to the main proceedings

Appellant: Max-Heinz Feilen

Respondent: Finanzamt Fulda

# Operative part of the judgment

Articles 63(1) TFEU and 65 TFEU do not preclude legislation of a Member State, such as that at issue in the main proceedings, which provides for a reduction in inheritance tax in the case of inheritance by persons within a particular tax class where the estate includes assets that had already been acquired, by way of inheritance, by persons within that tax class during the 10 years prior to the acquisition, on condition that inheritance tax was levied in that Member State in respect of that earlier acquisition.

<sup>(1)</sup> OJ C 213, 29.6.2015.