

**Judgment of the Court (Fifth Chamber) of 8 March 2017 (request for a preliminary ruling from the hof van beroep te Brussel — Belgium) — Belgische Staat v Wereldhave Belgium Comm. VA, Wereldhave International NV, Wereldhave NV**

(Case C-448/15) <sup>(1)</sup>

*(Reference for a preliminary ruling — Parent companies and subsidiaries established in different Member States — Common system of taxation applicable — Corporation tax — Directive 90/435/EEC — Scope — Article 2(c) — Company subject to tax without the possibility of an option or of being exempt — Taxation at a zero rate)*

(2017/C 144/09)

Language of the case: Dutch

**Referring court**

Hof van beroep te Brussel

**Parties to the main proceedings**

Applicant: Belgische Staat

Defendants: Wereldhave Belgium Comm. VA, Wereldhave International NV, Wereldhave NV

**Operative part of the judgment**

Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States must be construed to the effect that Article 5(1) does not preclude legislation of a Member State whereby an advance tax on investment income is levied on dividends paid by a subsidiary established in that Member State to a fiscal investment institution established in another Member State which is subject to corporation tax at a zero rate, provided that all of its profits are paid to its shareholders, since such an institution does not constitute a ‘company of a Member State’ for the purposes of that directive.

<sup>(1)</sup> OJ C 363, 3.11.2015.

**Judgment of the Court (Second Chamber) of 9 March 2017 (request for a preliminary ruling from the Općinski sud u Novom Zagrebu — Croatia) — Ibrica Zulfikarpašić v Slaven Gajer**

(Case C-484/15) <sup>(1)</sup>

*(Reference for a preliminary ruling — Judicial cooperation in civil matters — Regulation (EC) No 805/2004 — European Enforcement Order for uncontested claims — Requirements for certification as a European Enforcement Order — Concept of ‘court’ — Notary who has issued a writ of execution based on an ‘authentic document’ — Authentic instrument)*

(2017/C 144/10)

Language of the case: Croatian

**Referring court**

Općinski sud u Novom Zagrebu

**Parties to the main proceedings**

Applicant: Ibrica Zulfikarpašić

Defendant: Slaven Gajer