

**Request for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on 10 March 2015 — C**

**(Case C-122/15)**

(2015/C 171/26)

*Language of the case: Finnish*

**Referring court**

Korkein hallinto-oikeus

**Parties to the main proceedings**

*Applicant:* C

*Other party:* Veronsaajien oikeudenvallontayksikkö

**Questions referred**

- 1) Are the provisions of Article 3(1)(c) of Directive 2000/78/EC<sup>(1)</sup> to be interpreted as meaning that national legislation such as the provisions on supplementary tax on pension income of the first and fourth subparagraphs of Paragraph 124 of the Tuloverolaki (Law on income tax) fall within the scope of EU law and the provision concerning the prohibition of discrimination on grounds of age laid down in Article 21(1) of the Charter of Fundamental Rights of the European Union should consequently be applied in the present case?

Questions 2 and 3 are submitted only in the event that the Court of Justice's reply to Question 1 is that the matter falls within the scope of EU law.

- 2) If the first question is answered in the affirmative, are Article 2(1) and (2)(a) or (b) of Directive 2000/78/EC and the provisions of Article 21(1) of the Charter of Fundamental Rights of the European Union to be interpreted as precluding national legislation such as the provisions of the first and fourth subparagraphs of Paragraph 124 of the Tuloverolaki concerning the supplementary tax on pension income, under which the pension income received by a natural person, the receipt of which is based at least indirectly on the person's age, is burdened in certain cases with more income tax than would be charged on the equivalent amount of employment income?
- 3) If those provisions of Directive 2000/78/EC and the Charter of Fundamental Rights of the European Union preclude national legislation such as the supplementary tax on pension income, must it also be assessed in the present case whether Article 6(1) of that directive is to be interpreted as meaning that national legislation such as the supplementary tax on pension income may nevertheless be regarded in terms of its aim as objectively and reasonably justified within the meaning of that provision of the directive, in particular on the basis of a legitimate employment policy, labour market or vocational training objective, since the purpose expressed in the preparatory materials for the Tuloverolaki is, by means of the supplementary tax on pension income, to collect tax revenue from recipients of pension income who are capable of paying, to narrow the difference of tax rates between pension income and employment income, and to improve incentives for older persons to continue working?

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<sup>(1)</sup> Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation (OJ 2000 L 303, p. 16).

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**Request for a preliminary ruling from the Administrativen sad Sofia-grad (Bulgaria) lodged on 16 March 2015 — H. M. v Agentsia za darzhavna finansova inspeksia (ADFI)**

**(Case C-129/15)**

(2015/C 171/27)

*Language of the case: Bulgarian*

**Referring court**

Administrativen sad Sofia-grad

**Parties to the main proceedings**

*Appellant in cassation:* H. M.

*Respondent in cassation:* Agentsia za darzhavna finansova inspeksia (ADFI)

**Questions referred**

- 1) Is Article 1(9) of Directive 2004/18/EC <sup>(1)</sup> to be interpreted as meaning that a body/company is a body governed by public law merely because over 30 % of its revenue from its activity in the previous year is derived from medical activities which were paid for out of the Natsionalna zdravnoosigurnitelna kasa (national health insurance fund) and carried out in conditions of effective competition with other medical establishments?
- 2) Is Article 1(9) of Directive 2004/18 to be interpreted as meaning that the provision of medical services in conditions of effective competition by private companies established for profit-making purposes may be regarded as 'meeting needs in the general interest'?
- 3) Is Article 1(9) of Directive 2004/18 to be interpreted as precluding Paragraph 1, point 21 of the Additional Provisions (Dopolnitelni razporedbi) of the Law on public procurement (Zakon za obshtestvenite porachki), according to which it is sufficient, for the purposes of determining that a body is a body governed by public law, if just one of the criteria corresponding to the cumulative criteria laid down by that directive is met?

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<sup>(1)</sup> Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts (OJ 2004 L 134, p. 114).