

- (2) does a conclusion that such a requirement should be regarded as involving a charge — or, if it is so to be regarded, a charge exceeding the cost to Westminster City Council of processing the application — depend on the effect of further (and if so what) circumstances, for example:
- (a) evidence establishing that the payment of the second refundable part involved or would be likely to involve an applicant in some cost or loss,
 - (b) the size of the second refundable part and the length of time for which it is held before being refunded, or
 - (c) any saving in the costs to Westminster City Council of processing applications (and so in their non-refundable cost) that results from requiring an up-front fee consisting of both parts to be paid by all applicants?

⁽¹⁾ OJ L 376, p. 36

**Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on
26 June 2015 — X, Staatssecretaris van Financiën**

(Case C-317/15)

(2015/C 311/28)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Appellants: X, Staatssecretaris van Financiën

Questions referred

1. Does the respect for the application to third countries of restrictions, as provided for in Article 64(1) TFEU, extend also to the application of restrictions existing under national rules, such as the extended recovery period at issue in the case in the main proceedings, which rules can also be applied in situations that have nothing to do with direct investment, the provision of financial services or the admission of securities to capital markets?
2. Does the respect for the application of restrictions relating to the movement of capital involving the provision of financial services, as provided for in Article 64(1) TFEU, concern also restrictions that, like the extended recovery period at issue in the case in the main proceedings, are not directed at the provider of the services and do not determine either the conditions or the mechanisms of the provision of services?
3. Does a situation such as that in the case in the main proceedings, in which a resident of a Member State has opened a (securities) account with a banking institution outside the European Union, also come within the definition of 'the movement of capital ... involving ... the provision of financial services' within the meaning of Article 64(1) TFEU, and does it matter in this connection whether (and if so, to what extent) that banking institution carries out activities for the benefit of the account holder?