Judgment of the Court (First Chamber) of 26 April 2018 (requests for a preliminary ruling from the Tribunal Supremo — Spain) — Asociación Nacional de Grandes Empresas de Distribución (ANGED) v Diputación General de Aragón

(Joined Cases C-236/16 and C-237/16) (1)

(References for a preliminary ruling — Regional tax on large retail establishments — Freedom of establishment — Protection of the environment and town and country planning — State aid — Selective measure)

(2018/C 211/04)

Language of the cases: Spanish

Referring court

Tribunal Supremo

Parties to the main proceedings

Appellant: Asociación Nacional de Grandes Empresas de Distribución (ANGED)

Respondent: Diputación General de Aragón

Operative part of the judgment

- 1. Articles 49 and 54 TFEU must be interpreted as not precluding a tax levied on large retail establishments, such as that at issue in the main proceedings.
- 2. A tax such as that at issue in the main proceedings imposed on large distribution establishments according, in essence, to their sales area, does not constitute State aid within the meaning of Article 107(1) TFEU to the extent that it exempts establishments whose sales area does not exceed 500 m² and those whose sales area exceeds that threshold but whose basis of assessment does not exceed 2 000 m². Nor, in so far as that tax exempts establishments which pursue the business of selling machinery, vehicles, tools and industrial supplies, construction materials, plumbing materials and doors and windows, for sale only to professionals, fittings for individual, conventional and specialist establishments, and motor vehicles, as well as garden centres and service stations, does it constitute State aid within the meaning of Article 107(1) TFEU, provided that those establishments do not have as significant an adverse effect on the environment and on town and country planning as the others, which it is for the referring court to ascertain.

(1) OJ C 260, 18.7.2016.

Judgment of the Court (Grand Chamber) of 24 April 2018 (request for a preliminary ruling from the Supreme Court of the United Kingdom) — MP v Secretary of State for the Home Department

(Case C-353/16) (1)

(Reference for a preliminary ruling — Asylum policy — Charter of Fundamental Rights of the European Union — Article 4 — Directive 2004/83/EC — Article 2(e) — Eligibility for subsidiary protection — Article 15(b) — Risk of serious harm to the psychological health of the applicant if returned to the country of origin — Person who has been tortured in the country of origin)

(2018/C 211/05)

Language of the case: English

Referring court