

Judgment of the Court (Second Chamber) of 31 May 2018 (request for a preliminary ruling from the Finanzgericht Rheinland-Pfalz (Finance Court, Rhineland-Palatinate — Germany) — Hornbach-Baumarkt AG v Finanzamt Landau

(Case C-382/16) ⁽¹⁾

(Reference for a preliminary ruling — Freedom of establishment — Corporation tax — Legislation of a Member State — Calculation of the taxable revenue of companies — Advantage granted gratuitously by a resident company to a non-resident company to which it is linked by a relationship of interdependence — Correction of the taxable income of the resident company — No correction of taxable income in the event of an identical advantage granted by a resident company to another resident company to which it is linked by such a relationship — Restriction on the freedom of establishment — Justification)

(2018/C 259/05)

Language of the case: French

Referring court

Finanzgericht Rheinland-Pfalz

Parties to the main proceedings

Applicant: Hornbach-Baumarkt AG

Defendant: Finanzamt Landau

Operative part of the judgment

Article 43 EC (now Article 49 TFEU), in conjunction with Article 48 EC (now Article 54 TFEU), must be interpreted as, in principle, not precluding national legislation, such as that at issue in the main proceedings, pursuant to which the income of a company resident in a Member State which granted to a company established in another Member State with which it has a relationship of interdependence advantages under terms that depart from those that would have been agreed on by unrelated third parties under the same or similar circumstances, must be calculated as it would have been if the terms which would have been agreed with unrelated third parties had been applicable, and be corrected, despite the fact that such a correction is not made in respect of taxable income when the same advantages are granted by a resident company to another resident company with which it has a relationship of interdependence. However, it is for the national court to determine whether the legislation at issue in the main proceedings affords the resident taxpayer the opportunity to prove that the terms were agreed on for commercial reasons resulting from its status as a shareholder of the non-resident company.

⁽¹⁾ OJ C 343, 19.9.2016.

Judgment of the Court (Grand Chamber) of 29 May 2018 (request for a preliminary ruling from the Nederlandstalige rechtbank van eerste aanleg Brussel — Belgium) — Liga van Moskeeën en Islamitische Organisaties Provincie Antwerpen VZW and Others v Vlaams Gewest

(Case C-426/16) ⁽¹⁾

(Reference for a preliminary ruling — Protection of animals at the time of killing — Particular methods of slaughter prescribed by religious rites — Muslim Feast of Sacrifice — Regulation (EC) No 1099/2009 — Article 2(k) — Article 4(4) — Obligation for ritual slaughtering without stunning to be carried out in approved slaughterhouses which satisfy the requirements of Regulation (EC) No 853/2004 — Validity — Charter of Fundamental Rights of the European Union — Article 10 — Freedom of religion — Article 13 TFEU — Respect for national customs with regard to religious rites)

(2018/C 259/06)

Language of the case: Dutch

Referring court

Nederlandstalige rechtbank van eerste aanleg Brussel