

**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) <sup>(1)</sup>

*(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.

<sup>(1)</sup> 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) <sup>(1)</sup>

*(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

**Parties to the main proceedings**

*Applicants:* Liga van Moskeeën en Islamitische Organisaties Provincie Antwerpen VZW, Unie van Moskeeën en Islamitische Verenigingen van Limburg VZW, Unie van Moskeeën en Islamitische Verenigingen Oost-Vlaanderen VZW, Unie der Moskeeën en Islamitische Verenigingen van West-Vlaanderen VZW, Unie der Moskeeën en Islamitische Verenigingen van Vlaams-Brabant VZW, Association Internationale Diyanet de Belgique IVZW, Islamitische Federatie van België VZW, Rassemblement des Musulmans de Belgique VZW, Erkan Konak, Chaibi El Hassan

*Defendant:* Vlaams Gewest

*Intervening parties:* Global Action in the Interest of Animals (GAIA) VZW

**Operative part of the judgment**

*Examination of the question has not disclosed any issues capable of affecting the validity of Article 4(4) of Council Regulation (EC) No 1099/2009 of 24 September 2009 on the protection of animals at the time of killing, read together with Article 2(k) thereof, having regard to Article 10 of the Charter of Fundamental Rights of the European Union and Article 13 TFEU.*

<sup>(1)</sup> OJ C 383, 17.10.2016.

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**Judgment of the Court (Second Chamber) of 31 May 2018 (request for a preliminary ruling from the Fővárosi Törvényszék — Hungary) — Zsolt Sziber v ERSTE Bank Hungary Zrt.**

(Case C-483/16) <sup>(1)</sup>

**(Reference for a preliminary ruling — Consumer protection — Unfair terms in consumer contracts — Directive 93/13/EEC — Article 7(1) — Loan agreements denominated in a foreign currency — National legislation providing for specific procedural requirements when the fairness of terms is challenged — Principle of equivalence — Charter of Fundamental Rights of the European Union — Article 47 — Right to effective judicial protection)**

(2018/C 259/07)

Language of the case: Hungarian

**Referring court**

Fővárosi Törvényszék

**Parties to the main proceedings**

*Applicant:* Zsolt Sziber

*Defendant:* ERSTE Bank Hungary Zrt.

*Intervener:* Mónika Szeder

**Operative part of the judgment**

1. Article 7 of Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts must be interpreted as not precluding, in principle, national legislation which imposes specific procedural requirements, such as those at issue in the main proceedings, on actions brought by consumers who have concluded loan contracts denominated in a foreign currency, containing a term stipulating a differential between the exchange rate applicable to the provision of the loan and that applicable to the repayment of the loan and/or a clause providing for an option of unilateral amendment allowing the lender to increase the interest rate, commission and costs, provided that a finding of unfairness in respect of those terms in such a contract makes it possible to restore the legal and factual situation in which the consumer would have found himself had it not been for those unfair terms.