

Judgment of the Court (First Chamber) of 17 January 2018 (request for a preliminary ruling from the Nejvyšší správní soud — Czech Republic) — CORPORATE COMPANIES s.r.o. v Ministerstvo financí ČR

(Case C-676/16) ⁽¹⁾

(Reference for a preliminary ruling — Prevention of the use of the financial system for the purpose of money laundering and terrorist financing — Directive 2005/60/EC — Scope — Article 2(1), point 3(c) and Article 3, point 7(a) — Business activity of an undertaking consisting in the sale of companies already entered in the Register of Companies and formed solely for the purposes of sale — Sale by means of the transfer of the undertaking's holding in the ready-made company)

(2018/C 083/06)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant: CORPORATE COMPANIES s.r.o.

Defendant: Ministerstvo financí ČR

Operative part of the judgment

Article 2(1), point 3(c) of Directive 2005/60/EC of the European Parliament and of the Council of 26 October 2005 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing, read in conjunction with Article 3, point 7 (a) of that directive, must be interpreted as meaning that a person, such as that at issue in the main proceedings, whose commercial activity consists in selling companies which it formed itself, without any prior request on the part of its potential clients, for the purposes of sale to those clients, by means of a transfer of its shares in the capital of the company being sold, falls within the scope of those provisions.

⁽¹⁾ OJ C 86, 20.3.2017.

Judgment of the Court (Tenth Chamber) of 18 January 2018 (request for a preliminary ruling from the Conseil d'État — France) — Frédéric Jahin v Ministre de l'Économie et des Finances, Ministre des Affaires sociales et de la Santé

(Case C-45/17) ⁽¹⁾

(Reference for a preliminary ruling — Free movement of capital — Articles 63 TFEU and 65 TFEU — Regulation (EC) No 883/2004 — Article 11 — Levies on income from assets contributing to the financing of the social security scheme of a Member State — Exemption for nationals of the European Union affiliated to a social security scheme of another Member State — Natural persons affiliated to a social security scheme of a third country — Difference of treatment — Restriction — Justification)

(2018/C 083/07)

Language of the case: French

Referring court

Conseil d'État