

**Judgment of the Court (Fifth Chamber) of 25 July 2018 (request for a preliminary ruling from the Korkein hallinto-oikeus — Finland) — Proceedings brought by A**

(Case C-679/16) <sup>(1)</sup>

**(Reference for a preliminary ruling — Citizenship of the Union — Articles 20 and 21 TFEU — Freedom to move and reside in the Member States — Social security — Regulation (EC) No 883/2004 — Social assistance — Sick leave benefits — Services provided to people with disabilities — Obligation of a municipality in one Member State to provide one of its residents with personal assistance provided for under national legislation while that resident is in higher education in another Member State)**

(2018/C 328/09)

Language of the case: Finnish

**Referring court**

Korkein hallinto-oikeus

**Parties to the main proceedings**

Appellant: A

Intervener: Espoon kaupungin sosiaali- ja terveystalokunnan yksilöasioiden jaosto

**Operative part of the judgment**

1. Article 3(1)(a) of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, as amended by Regulation (EC) No 988/2009 of the European Parliament and of the Council of 16 September 2009, must be interpreted as meaning that a benefit such as the personal assistance at issue in the main proceedings, which entails, inter alia, covering the costs to which a severely disabled person's everyday activities give rise, with the aim of enabling that person, who is not economically active, to study in higher education, does not fall within the concept of 'sickness benefit' within the meaning of that provision and is therefore outside the scope of Regulation No 883/2004.
2. Articles 20 and 21 TFEU preclude the home municipality of a resident of a Member State who is severely disabled from refusing to grant that person a benefit, such as the personal assistance at issue in the main proceedings, on the ground that he is staying in another Member State in order to pursue his higher education studies there.

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<sup>(1)</sup> OJ C 86, 20.3.2017.

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**Judgment of the Court (Second Chamber) of 25 July 2018 (request for a preliminary ruling from the Upper Tribunal (Tax and Chancery Chamber) — United Kingdom) — Commissioners for Her Majesty's Revenue and Customs v DPAS Limited**

(Case C-5/17) <sup>(1)</sup>

**(Reference for a preliminary ruling — Common system of value added tax — Directive 2006/112/EC — Exemption — Article 135(1)(d) — Transactions concerning payments and transfers — Concept — Scope — Dental payment plan by direct debit)**

(2018/C 328/10)

Language of the case: English

**Referring court**

Upper Tribunal (Tax and Chancery Chamber)