

Action brought on 17 February 2016 — European Commission v Hellenic Republic**(Case C-98/16)**

(2016/C 145/31)

*Language of the case: Greek***Parties***Applicant:* European Commission (represented by: W. Roels and D. Triantafyllou, acting as Agents)*Defendant:* Hellenic Republic**Form of order sought**

The applicant claims that the Court should:

- Declare that the Hellenic Republic, by the adoption and retention in force of legislation which provides that a preferential inheritance tax rate for bequests of which the beneficiaries are non-profit-making bodies established in other Member States of the EU/EEA is subject to a condition of reciprocity, has failed to fulfil its obligations under Article 63 TFEU and Article 40 of the EEA Agreement;
- order the Hellenic Republic to pay the costs.

Pleas in law and main arguments

The Greek legislation provides for a lower tax rate for bequests of which the beneficiaries are non-profit-making (charitable etc) legal persons. However the low rate is not valid for bequests to equivalent foreign legal persons, unless the relevant States themselves grant more favourable treatment with respect to bequests to Greek non-profit-making legal persons (that is, subject to a condition of reciprocity).

- That legislation involves discrimination to the disadvantage of (non-profit-making) legal persons of other Member States of the EU (and the EEA), which constitutes a restriction on the free movement of capital (Article 63 TFEU).
- That restriction is not covered by the exceptions in Article 65 TFEU.
- The restriction cannot be justified by the relief provided to the national budget by the activities of national non-profit-making bodies (the financial argument is unacceptable).
- Last, the principle of reciprocity cannot justify an infringement of the principle of free movement of capital by means of discrimination.

Appeal brought on 26 February 2016 by SNCF Mobilités (SNCF) against the judgment of the General Court (Seventh Chamber) delivered on 17 December 2015 in Case T-242/12 SNCF v Commission**(Case C-127/16 P)**

(2016/C 145/32)

*Language of the case: French***Parties***Appellant:* SNCF Mobilités (SNCF) (represented by: P. Beurier, O. Billard, G. Fabre and V. Landes, avocats)*Other parties to the proceedings:* European Commission, French Republic, Mory SA, in liquidation, Mory Team, in liquidation.**Form of order sought**

The appellant claims that the Court should:

- declare the appeal admissible and well founded;