

Request for a preliminary ruling from the Finanzgericht Münster (Germany) lodged on 27 December 2016 — EV v Finanzamt Lippstadt

(Case C-685/16)

(2017/C 144/23)

Language of the case: German

Referring court

Finanzgericht Münster

Parties to the main proceedings

Applicant: EV

Defendant: Finanzamt Lippstadt

Question referred

Are the provisions regarding the free movement of capital and payment transactions in Article 63 et seq. of the Treaty on the Functioning of the European Union to be interpreted as precluding Paragraph 9 No 7 of the Gewerbesteueresetz 2002, as amended by the 2008 Jahressteuergesetz (annual tax act) of 20 December 2007 (BGBl. I 2007, 3150) in so far as those provisions cause the trade tax deduction of the profit and add-backs by the amount of the profits from shares in a capital company whose management and registered office are located outside the Federal Republic of Germany to be tied to stricter requirements than for the deduction of the profit and the add-backs by the amount of the profits from shares in a non-tax-exempt domestic capital company or by that part of the trade earnings of a domestic undertaking allocated to a permanent establishment not located in Germany?

Request for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 16 January 2017 — Danieli & C. Officine Meccaniche SpA and Others v Arbeitsmarktservice Leoben

(Case C-18/17)

(2017/C 144/24)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Applicants: Danieli & C. Officine Meccaniche SpA, Dragan Panic, Ivan Arnautov, Jakov Mandic, Miroslav Brnjac, Nikolai Dorassevitch, Alen Mihovic

Defendant: Arbeitsmarktservice Leoben

Questions referred

1. Are Articles 56 and 57 TFEU, Directive 96/71/EC⁽¹⁾ of the European Parliament and of the Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services, Paragraph 2 and Paragraph 12 of Chapter 2, Free movement of persons, of Annex V to the Act concerning the conditions of accession of the Republic of Croatia and the adjustments to the Treaty on European Union, the Treaty on the Functioning of the European Union, and to the Treaty establishing the European Atomic Energy Community, to be interpreted as meaning that Austria is entitled to restrict the posting of workers employed in an undertaking established in Croatia by requiring a work permit, where this posting takes place by means of transfer to a company established in Italy [**Or. 2**] so that the Italian company can provide a service in Austria, and the work carried out by the Croatian workers for the Italian company on the construction of a wire rod mill in Austria is restricted to providing this service in Austria and there is no employment relationship between them and the Italian company?