related company Freetrend Industrial A (Vietnam) Co, Ltd, Fulgent Sun Footwear Co., Ltd, General Shoes Ltd, Golden Star Co, Ltd, Golden Top Company Co., Ltd, Kingmaker Footwear Co. Ltd, Tripos Enterprise Inc., Vietnam Shoe Majesty Co., Ltd, and implementing the judgment of the Court of Justice in joined cases C-659/13 and C-34/14;

2. The rules on limitation laid down in Article 221(3) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council of 16 November 2000, are applicable to the collection of the anti-dumping duties established by the implementing regulations referred to in point 1 of the operative part of the present judgment.

([1]) OJ C 38, 6.2.2017.

Judgment of the Court (Grand Chamber) of 18 June 2019 — Republic of Austria v Federal Republic of Germany

(Case C-591/17) ([1])

(Failure of a Member State to fulfil obligations — Articles 18, 34, 56 and 92 TFEU — Legislation of a Member State prescribing an infrastructure use charge for passenger vehicles — Situation in which owners of vehicles registered in that Member State qualify for relief from motor vehicle tax in an amount corresponding to that charge)

(2019/C 270/04)

Language of the case: German

Parties

Applicant: Republic of Austria (represented by: G. Hesse, J. Schmoll and C. Drexel, acting as Agents)

Defendant: Federal Republic of Germany (represented by: T. Henze and S. Eisenberg, acting as Agents, and by C. Hillgruber, Rechtsanwalt)

Intervener in support of the applicant: Kingdom of the Netherlands (represented by: J. Langer, J.M. Hoogveld and M.K. Bulterman, acting as Agents)

Intervener in support of the defendant: Kingdom of Denmark (represented by: J. Nymann-Lindegren and M. Wolff, acting as Agents)

Operative part of the judgment

The Court:

1. Declares that the Federal Republic of Germany, by introducing the infrastructure use charge for passenger vehicles and by providing, simultaneously, a relief from motor vehicle tax in an amount at least equivalent to the amount of the charge paid, to the benefit of owners of vehicles registered in Germany, failed to fulfil its obligations under Articles 18, 34, 56 and 92 TFEU.

2. Dismisses the action as to the remainder.

3. Orders the Federal Republic of Germany to pay three quarters of the costs incurred by the Republic of Austria and to bear its own costs.

4. Orders the Republic of Austria to bear one quarter of its own costs.

5. Orders the Kingdom of the Netherlands and the Kingdom of Denmark to bear their own costs.

(1) OJ C 402, 27.11.2017.

Judgment of the Court (First Chamber) of 19 June 2019 (request for a preliminary ruling from the Högsta förvaltningsdomstolen — Sweden) — Skatteverket v Memira Holding AB

(Case C-607/17) (1)

(Reference for a preliminary ruling — Corporation tax — Group of companies — Freedom of establishment — Deduction of losses of a non-resident subsidiary — Concept of 'final losses' — Merger-absorption of the subsidiary by the parent company — Legislation of the State of establishment of the subsidiary granting the deduction of losses in the context of a merger solely to the entity sustaining those losses)

(2019/C 270/05)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicant: Skatteverket

Defendant: Memira Holding AB

Operative part of the judgment

1. For the purposes of the assessment of the finality of the losses of a non-resident subsidiary, within the meaning of paragraph 55 of the judgment of 13 December 2005, Marks & Spencer (C-446/03, EU:C:2005:763), the fact that the subsidiary's Member State of establishment does not allow the losses of one company to be transferred, in the event of a merger, to another company liable for corporation tax, whereas such a transfer is provided for by the Member State in which the parent company is established in the event of a merger between resident companies, is not decisive, unless the parent company demonstrates that it is impossible for it to deduct those losses by ensuring, in particular by means of a sale, that they are fiscally taken into account by a third party for future tax periods;

2. If the fact referred to in the first question becomes relevant, the fact that there is, in the State of establishment of the subsidiary, no other entity which could have deducted those losses in the event of a merger if such a deduction had been authorised is irrelevant.

(1) OJ C 5, 8.1.2018.