

2. CBA Spielapparate- und Restaurantbetriebs GmbH shall bear its own costs.

⁽¹⁾ OJ C 277, 21.8.2017.

Order of the Court (Seventh Chamber) of 7 September 2017 (request for a preliminary ruling from the Tribunale Amministrativo Regionale per il Piemonte — Demarchi Gino Sas (C-177/17), Graziano Garavaldi (C-178/17) v Ministero della Giustizia

(Joined Cases C-177/17 and C-178/17) ⁽¹⁾

(Reference for a preliminary ruling — Article 47(2) of the Charter of Fundamental Rights of the European Union — Implementation of EU law — Lack of a sufficiently close connection — Lack of jurisdiction of the Court)

(2017/C 374/16)

Language of the case: Italian

Referring court

Tribunale Amministrativo Regionale per il Piemonte

Parties to the main proceedings

Applicants: Demarchi Gino Sas (C-177/17), Graziano Garavaldi (C-178/17)

Defendant: Ministero della Giustizia

Operative part of the order

The Court of Justice of the European Union manifestly lacks jurisdiction to answer the question referred by the Tribunale amministrativo regionale per il Piemonte (Regional Administrative Court, Piedmont, Italy) by the decisions of 11 January 2017.

⁽¹⁾ OJ C 277, 21.8.2017.

Order of the Court (Tenth Chamber) of 7 September 2017 (request for a preliminary ruling from the Općinski Sud u Vukovaru — Croatia) — Rafaela Alandžak, Ljubica Alandžak, Rafo Alandžak v EUROHERC osiguranje — dioničko društvo za osiguranje imovine i osoba i druge poslove osiguranja

(Case C-187/17) ⁽¹⁾

(Reference for a preliminary ruling — Factual and regulatory context of the dispute in the main proceedings — Lack of sufficient information — Manifest inadmissibility — Article 53(2) of the Rules of Procedure of the Court of Justice — Article 94 of the Rules of Procedure of the Court of Justice)

(2017/C 374/17)

Language of the case: Croatian

Referring court

Općinski Sud u Vukovaru

Parties to the main proceedings

Applicants: Rafaela Alandžak, Ljubica Alandžak, Rafo Alandžak

Defendant: EUROHERC osiguranje — dioničko društvo za osiguranje imovine i osoba i druge poslove osiguranja

Operative part

The request for a preliminary ruling made by the Općinski Sud u Vukovaru (Municipal Court of Vukovar, Croatia), by decision of 5 April 2017, is manifestly inadmissible.

⁽¹⁾ OJ C 168, 29.5.2017.

**Request for a preliminary ruling from the Finanzgericht Köln (Germany) lodged on 20 July 2017 —
GS v Bundeszentralamt für Steuern**

(Case C-440/17)

(2017/C 374/18)

Language of the case: German

Referring court

Finanzgericht Köln

Parties to the main proceedings

Applicant: GS

Defendant: Bundeszentralamt für Steuern

Questions referred

I) Does Article 49 in conjunction with Article 54 TFEU preclude national tax legislation such as that at issue in the main proceedings which denies relief from tax on income from capital on distributions of profits to a non-resident parent company whose sole shareholder is a company with its seat within the country,

in so far as persons have shareholdings in it who would not be entitled to a refund or exemption if they earned the income directly, and the gross income earned by the foreign company in the relevant trading year does not result from its own economic activity, and

1. there are no economic or other significant reasons for the involvement of the foreign company in relation to that income, or
2. the foreign company does not take part in general economic commerce with an establishment suitably equipped for its business purpose,

whereas resident parent companies are granted relief from tax on income from capital without regard to the aforementioned requirements?

II) Should Article 1(2) of the Parent-Subsidiary Directive ⁽¹⁾ be interpreted as precluding a Member State from adopting a rule which denies relief from tax on income from capital on distributions of profits to a non-resident parent company whose sole shareholder is a company with its seat within the country,

in so far as persons have shareholdings in it who would not be entitled to a refund or exemption if they earned the income directly, and the gross income earned by the foreign company in the relevant trading year does not result from its own economic activity, and

1. there are no economic or other significant reasons for the involvement of the foreign company in relation to that income, or