

Order of the Court (Sixth Chamber) of 14 June 2018 (request for a preliminary ruling from the Finanzgericht Köln — Germany) — GS v Bundeszentralamt für Steuern

(Case C-440/17) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court — Direct taxation — Freedom of establishment — Directive 2011/96/EU — Article 1(2) — Parent company — Holding company — Withholding tax on profits distributed to a non-resident parent holding company — Exemption — Tax evasion, avoidance or abuse — Presumption)

(2018/C 328/30)

Language of the case: German

Referring court

Finanzgericht Köln

Parties to the main proceedings

Applicant: GS

Defendant: Bundeszentralamt für Steuern

Operative part of the order

Article 1(2) of Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, as amended by Council Directive 2013/13/EU of 13 May 2013, and Article 49 TFEU must be interpreted as precluding tax legislation of a Member State, such as that at issue in the main proceedings, which imposes a withholding tax on dividends awarded by a resident subsidiary to its non-resident parent company, but which excludes the right of the latter to obtain reimbursement of or exemption from such withholding tax where, first, the shares in that parent company are held by persons who would not be entitled to such a reimbursement or such an exemption if they had received the dividends from such a subsidiary directly and that parent company has not earned its gross income for the trading year concerned from its own economic activity and, second, one of the two conditions laid down by that legislation is satisfied, namely either there are no economic or other significant reasons for the involvement of that parent company, or that company does not take part in general economic commerce with an establishment suitably equipped for its business purpose, without taking account of the organisational, economic or other significant features of the undertakings which are connected with the parent company in question.

⁽¹⁾ OJ C 374, 6.11.2017.

Order of the Court (Seventh Chamber) of 7 June 2018 (request for a preliminary ruling from the Commissione tributaria provinciale di Napoli — Italy) — easyJet Airline Co. Ltd v Regione Campania

(Case C-241/18) ⁽¹⁾

(Reference for a preliminary ruling — Articles 53(2) and 94 of the Rules of Procedure of the Court of Justice — Insufficient information regarding the factual and legal context of the dispute in the main proceedings and lack of grounds justifying why an answer to the questions referred is necessary — Manifest inadmissibility)

(2018/C 328/31)

Language of the case: Italian

Referring court

Commissione tributaria provinciale di Napoli