

**Judgment of the Court (Eighth Chamber) of 26 September 2019 (request for a preliminary ruling from the Szombathelyi Közigazgatási és Munkaügyi Bíróság — Hungary) — UTEP 2006. SRL v Vas Megyei Kormányhivatal Hatósági Főosztály, Hatósági, Építésügyi és Oktatási Osztály**

(Case C-600/18) <sup>(1)</sup>

*(Reference for a preliminary ruling — Road transport — Articles 91 and 92 TFEU — Regulation (EU) No 165/2014 — Article 32(3), Article 33(1) and Article 41(1) — Infringement of the rules on the use of tachographs — Duty of Member States to make provision for effective, dissuasive and non-discriminatory penalties — Resident and non-resident small and medium-sized enterprises — Differential treatment)*

(2019/C 399/20)

Language of the case: Hungarian

**Referring court**

Szombathelyi Közigazgatási és Munkaügyi Bíróság

**Parties to the main proceedings**

*Applicant:* UTEP 2006. SRL

*Defendant:* Vas Megyei Kormányhivatal Hatósági Főosztály, Hatósági, Építésügyi és Oktatási Osztály

**Operative part of the judgment**

Article 41(1) of Regulation (EU) No 165/2014 of the European Parliament and of the Council of 4 February 2014 on tachographs in road transport, repealing Council Regulation (EEC) No 3821/85 on recording equipment in road transport and amending Regulation (EC) No 561/2006 of the European Parliament and of the Council on the harmonisation of certain social legislation relating to road transport, must be interpreted as precluding an administrative practice of a Member State according to which, unlike non-resident small and medium-sized road transport enterprises, those that are established in the territory of that Member State are liable to receive a lesser penalty, in the form of a warning rather than an administrative fine, where such enterprises commit, for the first time, an infringement of Regulation No 165/2014 of the same degree of gravity.

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<sup>(1)</sup> OJ C 436, 3.12.2018

**Judgment of the Court (Eighth Chamber) of 18 September 2019 (requests for a preliminary ruling from the Conseil d'État — France) — AQ (C-662/18), DN (C-672/18) v Ministre de l'Action and des Comptes publics**

(Joined Cases C-662/18 and C-672/18) <sup>(1)</sup>

*(References for a preliminary ruling — Direct taxation — Directive 90/434/EEC — Directive 2009/133/EC — Article 8 — Capital gains relating to exchange of securities transactions — Transfer of securities received at the time of the exchange — Capital gain on which tax has been deferred — Taxation of the shareholders — Taxation on the basis of different bases of assessment and rate rules — Reductions of the basis of assessment taking into account the period for which securities have been held)*

(2019/C 399/21)

Language of the case: French

**Referring court**

Conseil d'État