



Reports of Cases

Order of the Court (Seventh Chamber) of 6 September 2018 — Patrício Teixeira

(Case C-184/18)¹

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Direct taxation — Article 18 TFEU — Principle of non-discrimination — Articles 63, 64 and 65 TFEU — Free movement of capital — Heavier tax burden on capital gains made by non-residents — Restrictions on movements of capital to and from non-Member States)

Free movement of capital — Restrictions — Tax legislation — Income tax — Heavier tax burden on capital gains made by non-residents — Unlawful — No justification

(Arts 63 TFEU, 64(1) TFEU and 65(1) TFEU)

(see para. 43, operative part)

Operative part

Legislation of a Member State, such as that in dispute in the main proceedings, which subjects capital gains resulting from the transfer, by a resident of a third country, of immovable property situated in that Member State to a tax burden greater than that which would be applicable for the same type of transaction to capital gains made by a resident of that Member State constitutes a restriction on the freedom of movement of capital which, subject to verification of the relevant facts by the referring court, does not fall within the exception provided for in Article 64(1) TFEU and cannot be justified by the reasons provided for in Article 65(1) TFEU.

¹ OJ C 182, 28.5.2018.