

**Judgment of the Court (Sixth Chamber) of 16 December 2021 (request for a preliminary ruling from the Giudice di pace di Massa — Italy) — GN, WX v Prefettura di Massa Carrara — Ufficio Territoriale del Governo di Massa Carrara**

(Case C-274/20) <sup>(1)</sup>

*(Reference for a preliminary ruling — Article 63 TFEU — Free movement of capital — Road traffic — Registration and taxation of motor vehicles — Driver residing in a Member State — Vehicle registered in another Member State — Vehicle provided free of charge for a short period — National legislation prohibiting persons who have resided in Italy for more than 60 days from driving in that Member State a vehicle registered in another country)*

(2022/C 84/16)

Language of the case: Italian

**Referring court**

Giudice di pace di Massa

**Parties to the main proceedings**

Applicants: GN, WX

Defendant: Prefettura di Massa Carrara — Ufficio Territoriale del Governo di Massa Carrara

**Operative part of the judgment**

Article 63(1) TFEU must be interpreted as precluding legislation of a Member State which prohibits any person who has established his or her residence in that Member State for more than 60 days from driving in that Member State a motor vehicle registered in another Member State, irrespective of the person in whose name that vehicle is registered, without any account being taken of the duration of the use of that vehicle in the first Member State and without the person concerned being able to invoke any right of exemption where that same vehicle is neither intended to be used essentially in the first Member State on a permanent basis nor is, in fact, used in that manner.

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<sup>(1)</sup> OJ C 297, 7.9.2020.

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**Judgment of the Court (Fifth Chamber) of 21 December 2021 (request for a preliminary ruling from the Finanzgericht Düsseldorf — Germany) — XY v Finanzamt V**

(Case C-394/20) <sup>(1)</sup>

*(Reference for a preliminary ruling — Free movement of capital — Articles 63 and 65 TFEU — National legislation on inheritance tax — Immovable property situated in a Member State — Limited tax liability — Different treatment of residents and non-residents — Right to an allowance on the taxable value — Proportionate reduction in the case of limited tax liability — Liabilities under reserved portions — No deduction in the case of limited tax liability)*

(2022/C 84/17)

Language of the case: German

**Referring court**

Finanzgericht Düsseldorf

**Parties to the main proceedings**

Applicant: XY

Defendant: Finanzamt V

**Operative part of the judgment**

1. Articles 63 and 65 TFEU must be interpreted as not precluding legislation of a Member State on the calculation of inheritance tax which provides that, in the event of acquisition of immovable property situated on national territory, where, at the date of death, neither the deceased nor the heir had their place of residence or habitual residence in that Member State, the allowance on the taxable value is to be reduced, in relation to the allowance applied where at least one of them, on that same date, had his or her place of residence or habitual residence in that Member State, by an amount corresponding to the share that represents the value of the estate that is not subject to tax in that same Member State in relation to the value of the whole estate;
2. Articles 63 and 65 TFEU must be interpreted as precluding legislation of a Member State on the calculation of inheritance tax which provides that, in the event of acquisition of immovable property situated on national territory, where, at the date of death, neither the deceased nor the heir had their place of residence or their habitual residence in that Member State, the liabilities under the reserved portions are not deductible, as debts under the succession, from the value of the inheritance, although those liabilities may be deducted in full if at least one of them, on that date, had his or her place of residence or habitual residence in that Member State.

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(<sup>1</sup>) OJ C 378, 9.11.2020.

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**Judgment of the Court (First Chamber) of 21 December 2021 (request for a preliminary ruling from the Landgericht Düsseldorf — Germany) — EP, GM v Corendon Airlines Turistik Hava Taşımacılık A.Ş.**

(Case C-395/20) (<sup>1</sup>)

*(Reference for a preliminary ruling — Air transport — Regulation (EC) No 261/2004 — Common rules on compensation and assistance to passengers in the event of cancellation or long delay of flights — Article 2(l) — Article 5(1) — Change in the departure time of a flight — Departure postponed by approximately three hours — Passengers notified nine days before departure — Concepts of ‘cancellation’ and ‘delay’)*

(2022/C 84/18)

Language of the case: German

**Referring court**

Landgericht Düsseldorf

**Parties to the main proceedings**

Applicants: EP, GM

Defendant: Corendon Airlines Turistik Hava Taşımacılık A.Ş.

**Operative part of the judgment**

Articles 2(l) and 5(1) of Regulation (EC) No 261/2004 of the European Parliament and of the Council of 11 February 2004 establishing common rules on compensation and assistance to passengers in the event of denied boarding and of cancellation or long delay of flights, and repealing Regulation (EEC) No 295/91, must be interpreted as meaning that a flight is not regarded as ‘cancelled’, within the meaning of those provisions, in the case where the operating air carrier postpones the time of departure of that flight by less than three hours, without making any other change to that flight.

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(<sup>1</sup>) OJ C 399, 23.11.2020.