

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 1 December 2020 — XG v Autoridade Tributária e Aduaneira

(Case C-647/20)

(2021/C 53/36)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Appellant: XG

Respondent: Autoridade Tributária e Aduaneira

Question referred for a preliminary ruling

May capital gains arising from a property transaction consisting in the sale of an immovable property purchased by a Portuguese national not resident in the European Union be subjected to a discriminatory system of taxation which is more onerous by comparison with that which is applied to residents, who benefit from a 50 % reduction of the capital gains forming the basis of the calculation of income tax, in accordance with the provisions of Article 65(1)(a) TFEU?

Action brought on 17 December 2020 — European Commission v Slovak Republic

(Case C-683/20)

(2021/C 53/37)

Language of the case: Slovak

Parties

Applicant: European Commission (represented by: R. Lindenthal, M. Noll-Ehlers, acting as Agents)

Defendant: Slovak Republic

Form of order sought

The applicant claims that the Court should:

- Declare that, by failing to draw up action plans and by failing to send the Commission a summary of the action plans for 445 major road sections, the Slovak Republic has infringed Article 8(2) and Article 10(2) of Directive 2002/49/EC ⁽¹⁾ of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise, in conjunction with Annex VI thereto;
- Declare that, by failing to draw up action plans and by failing to send the Commission a summary of the action plans for 16 major rail sections, the Slovak Republic has infringed Article 8(2) and Article 10(2) of Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise, in conjunction with Annex VI thereto; and
- order the Slovak Republic to pay the costs.

Pleas in law and main arguments

Under Article 8(2) of Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise, the Slovak Republic was to ensure that action plans were drawn up for major road sections (roads with more than three million vehicle passages per year) and major rail sections (railways with more than 30000 train passages per year) within its territory by 18 July 2013. Under Article 10(2) of that directive, in conjunction with Annex VI thereto, the Slovak Republic was then to ensure that the summaries of the action plans were sent to the Commission by 18 January 2014.

The Slovak Republic has failed to fulfil its obligations stemming from Article 8(2) and Article 10(2) of the Directive, in conjunction with Annex VI thereto, so far as concerns 445 major road sections and 16 major rail sections which it had previously notified to the Commission.

⁽¹⁾ OJ 2002 L 189, p. 12.

Action brought on 21 December 2020 — European Commission v United Kingdom of Great Britain and Northern Ireland

(Case C-692/20)

(2021/C 53/38)

Language of the case: English

Parties

Applicant: European Commission (represented by: A. Armenia, P.-J. Loewenthal, Agents)

Defendant: United Kingdom of Great Britain and Northern Ireland

The applicant claims that the Court should:

- declare that, by failing to take the necessary measures to comply with the judgment of this Court in Case C-503/17, *Commission v United Kingdom*, EU:C:2018:831, the United Kingdom has failed to fulfil its obligations under Article 260(1) of the Treaty on the Functioning of the European Union, read in conjunction with Articles 127 and 131 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ⁽¹⁾;
- order the United Kingdom, pursuant to Article 260(2) of the Treaty on the Functioning of the European Union, read in conjunction with Articles 127 and 131 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, to pay to the Commission:
- a penalty payment of EUR 268 878,50 per day from the date of the judgment in the present proceedings until the date that the United Kingdom complies with the judgment in Case C-503/17;
- a lump sum of EUR 35 873,20 multiplied by the number of days between the date on which the judgment in Case C-503/17 was rendered and either the date on which the United Kingdom complies with that judgment or the date of the judgment in the present proceedings, whichever is earlier, with a minimum lump sum of EUR 8 901 000; and
- order the United Kingdom to pay the costs.