

must be interpreted as not precluding legislation of a Member State which provides that dividends received by a company are to be included in its basis of assessment before up to 95 % of the total amount is deducted from it and which makes it possible, where appropriate, to carry that deduction forward to subsequent tax years, but which, nonetheless, where that company is absorbed in the context of a merger, limits the transfer of the carry-forward of that deduction to the absorbing company in proportion to the share represented by the net tax assets of the absorbed company in the total of the net tax assets of the absorbing company and the absorbed company.

⁽¹⁾ OJ C 289, 19.7.2021.

Judgment of the Court (Sixth Chamber) of 20 October 2022 (request for a preliminary ruling from the Curtea de Apel Oradea — Romania) — Curtea de Apel Alba Iulia and Others v YF and Others
(Case C-301/21) ⁽¹⁾

(Reference for a preliminary ruling — Social policy — Equal treatment in employment and occupation — Directive 2000/78/EC — Article 2(1) and (2) — Prohibition of discrimination on grounds of age — National legislation which leads to a situation in which the remuneration of certain judges is higher than that of other judges of the same rank and performing the same work — Article 1 — Purpose — Exhaustive nature of the discrimination referred to)

(2022/C 472/16)

Language of the case: Romanian

Referring court

Curtea de Apel Oradea

Parties to the main proceedings

Appellants: Curtea de Apel Alba Iulia, Curtea de Apel Cluj, Tribunalul Bihor, Tribunalul Satu Mare, Tribunalul Sălaj

Respondents: YF, KP, OJ, YS, SL, DB, SH

Other parties to the proceedings: Consiliul Național pentru Combaterea Discriminării, Tribunalul Cluj

Operative part of the judgment

1. Article 2(1) and (2) of Council Directive 2000/78/EC of 27 November 2000, establishing a general framework for equal treatment in employment and occupation, must be interpreted as not applying to national legislation which — as interpreted in binding national case-law — leads to a situation in which the remuneration of certain judges appointed after that legislation entered into force is lower than that of judges appointed before that legislation entered into force, where there is no resulting direct or indirect discrimination on grounds of age.
2. Directive 2000/78 must be interpreted as precluding discrimination only where it is based on one of the criteria referred to expressly in Article 1 of that directive.

⁽¹⁾ OJ C 329, 16.8.2021.