



## Reports of Cases

### Order of the Court (Sixth Chamber) of 27 March 2023 – Belgische Staat

(Case C-34/22)<sup>1</sup>

(Reference for a preliminary ruling – Article 53(2) and Article 99 of the Rules of Procedure of the Court – Freedom to provide services – Free movement of capital – Restrictions – Tax legislation – Income tax – Tax exemption limited to interest paid by banks satisfying certain legal conditions – Indirect discrimination – Credit institutions established in Belgium and credit institutions established in another Member State of the European Union or of the European Economic Area)

1. *Questions referred for a preliminary ruling – Questions the answer to which may be clearly deduced from the Court’s existing case-law – Application of Article 99 of the Rules of Procedure*

(Art. 267 TFEU; Rules of Procedure of the Court of Justice, Art. 99)

(see paragraphs 20, 23, 24)

2. *Freedom to provide services – Free movement of capital – Provisions of the Treaty – Examination of a national measure affecting both of those fundamental freedoms – Criteria for determining the applicable rules*

(Arts 56 and 63 TFEU)

(see paragraph 25)

3. *Freedom to provide services – Restrictions – Tax legislation – Measure applicable without distinction to all services – National legislation limiting a tax exemption applicable to income from savings deposits held with banking service providers which satisfy conditions specific to the national market only – Not permissible*

(Art. 56 TFEU; EEA Agreement, Art. 36)

(see paragraphs 29-41, operative part)

<sup>1</sup> OJ C 213, 30.5.2022.

4. *Questions referred for a preliminary ruling – Admissibility – Questions referred lacking sufficient information regarding the legislative context and the reasons justifying the need for an answer to the questions referred for a preliminary ruling – Manifest inadmissibility*  
(Art. 267 TFEU; Rules of Procedure of the Court of Justice, Arts 53(2) and 94(b) and (c))  
(see paragraphs 43-45)

## **Operative part**

Article 56 TFEU and Article 36 of the Agreement on the European Economic Area of 2 May 1992 must be interpreted as meaning that they preclude national legislation establishing a tax exemption scheme which, although applicable without distinction to the remuneration relating to the savings deposits held with domestic and foreign credit institutions, subjects the exemption of income from savings deposits held with credit institutions established in other Member States of the European Union or of the European Economic Area to the satisfaction of conditions which must be similar to those set out in that national legislation, which are de facto specific to the national market.