

Request for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on 26 January 2023 — Keva, Landskapet Ålands pensionsfond and Kyrkans Centralfond v Skatteverket

(Case C-39/23, Keva and Others)

(2023/C 121/10)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicants: Keva, Landskapet Ålands pensionsfond and Kyrkans Centralfond

Respondent: Skatteverket

Questions referred

1. Does the fact that dividends paid by domestic companies to foreign public pension institutions are subject to withholding tax, whereas the corresponding dividends are not taxed if they accrue to the own State through its general pension funds, constitute such negative differential treatment that it entails a restriction of the free movement of capital prohibited, in principle, by Article 63 TFEU?
2. If Question 1 is answered in the affirmative, what are the criteria that should be taken into account when assessing whether a foreign public pension institution is in a situation which is objectively comparable to that of the own State and its general pension funds?
3. Can a possible restriction be regarded as being justified by overriding reasons of public interest?

Appeal brought on 8 February 2023 by Westfälische Drahtindustrie GmbH and Others against the judgment of the General Court (Seventh Chamber, Extended Composition) delivered on 23 November 2022 in Case T-275/20, Westfälische Drahtindustrie GmbH and Others v European Commission

(Case C-70/23 P)

(2023/C 121/11)

Language of the case: German

Parties

Appellants: Westfälische Drahtindustrie GmbH, Westfälische Drahtindustrie Verwaltungsgesellschaft mbH & Co. KG, Pampus Industriebeteiligungen GmbH & Co. KG (represented by: O. Duys and N. Tkatchenko, Rechtsanwälte)

Other party to the proceedings: European Commission

Form of order sought

The appellants claim that the Court should:

- set aside the judgment under appeal;
- declare invalid the Commission's letter of 2 March 2020, in which the deputy Commission Director-General for Budget required Westfälische Drahtindustrie GmbH to pay an amount of EUR 12 236 931,69 to the Commission;