

Request for a preliminary ruling from the Conseil d'État (France) lodged on 28 November 2013 — *Ministre de l'Économie et des Finances v Gérard de Ruyter*

(Case C-623/13)

(2014/C 31/08)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicant: Ministre de l'Économie et des Finances

Defendant: Gérard de Ruyter

Question referred

Do the tax levies on income from assets, such as the social contribution on income from assets, the social debt repayment contribution based on that same income, the social levy of 2 % and the additional contribution to that levy, have, by virtue of the mere fact that they contribute to the financing of compulsory French social security schemes, a direct and relevant link with some of the branches of social security listed in Article 4 of Council Regulation (EEC) No 1408/71 of 14 June 1971 on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community, ⁽¹⁾ and do they thus fall within the scope of that regulation?

⁽¹⁾ OJ 1971 L 149, p. 2.

Request for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on 3 December 2013 — *Skatteverket v Hilkka Hirvonen*

(Case C-632/13)

(2014/C 31/09)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicant: Skatteverket

Defendant: Hilkka Hirvonen

Question referred

Does Article 45 TFEU preclude provisions in a Member State's legislation which mean that a person resident in another Member State — who receives all or almost all his income from the first Member State — can choose between two entirely different systems of taxation, that is to say, either to be taxed at source at a lower tax rate but without the right to such tax relief as is applicable under the ordinary income tax system, or to be taxed on his income under the latter system and thus be able to benefit from the tax relief in question?

Appeal brought on 4 December 2013 by the Kingdom of Spain against the judgment delivered on 16 September 2013 in Case T-2/07 Spain v Commission

(Case C-641/13 P)

(2014/C 31/10)

Language of the case: Spanish

Parties

Appellant: Kingdom of Spain (represented by: Rubio González, acting as Agent)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

— uphold the present appeal and partially set aside the judgment of 16 September 2013 in Case T-2/07 Spain v Commission;

— partially annul, in accordance with the terms indicated, Commission Decision C(2006) 5102 of 20 October 2006, reducing the financial assistance from the Cohesion Fund to the group of projects bearing the reference 2001.ES.16.C.PE.050 and concerning the clearance of the hydrographical basin of Júcar (Spain), in so far as it is considered therein that the use of experience as an award criterion constitutes an irregularity; and

— order the respondent to pay the costs

Pleas in law and main arguments

Error of law as regards the finding that the use of experience as an award criterion is contrary to Article 30 of Directive 93/37 ⁽¹⁾. That provision does not preclude the use of criteria linked to the contractor's experience at the time when a contract is awarded. On the contrary, the tenderer's experience may be assessed, provided that it is used as a criterion that is not intended to measure the tenderer's suitability, that it is kept distinct from the solvency requirement and that it is intended to