

Judgment of the Court (Fifth Chamber) of 13 September 2018 (request for a preliminary ruling from the Upper Tribunal (Administrative Appeals Chamber) — United Kingdom — Rafal Prefeta v Secretary of State for Work and Pensions

(Case C-618/16) ⁽¹⁾

(Reference for a preliminary ruling — Freedom of movement for persons — Article 45 TFEU — 2003 Act of Accession — Chapter 2 of Annex XII — Whether a Member State may derogate from Article 7(2) of Regulation (EU) No 492/2011 and Article 7(3) of Directive 2004/38/EC — Polish national who has not completed a period of 12 months' registered work in the host Member State)

(2018/C 408/08)

Language of the case: English

Referring court

Upper Tribunal (Administrative Appeals Chamber)

Parties to the main proceedings

Appellant: Rafal Prefeta

Respondent: Secretary of State for Work and Pensions

Operative part of the judgment

Chapter 2 of Annex XII to the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded, must be interpreted as permitting, during the transitional period provided for by that act, the United Kingdom of Great Britain and Northern Ireland to exclude a Polish national, such as Mr Rafal Prefeta, from the benefits of Article 7(3) of Directive 2004/38/EC of the European Parliament and of the Council of 29 April 2004 on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States amending Regulation (EEC) No 1612/68 and repealing Directives 64/221/EEC, 68/360/EEC, 72/194/EEC, 73/148/EEC, 75/34/EEC, 75/35/EEC, 90/364/EEC, 90/365/EEC and 93/96/EEC, when that person has not satisfied the requirement imposed by national law of having completed an uninterrupted 12-month period of registered work in the United Kingdom.

⁽¹⁾ OJ C 38, 6.2.2017.

Judgment of the Court (Fifth Chamber) of 20 September 2018 (request for a preliminary ruling from the Finanzgericht Münster — Germany) — EV v Finanzamt Lippstadt

(Case C-685/16) ⁽¹⁾

(Reference for a preliminary ruling — Articles 63 to 65 TFEU — Free movement of capital — Deduction of taxable profits — Shareholdings of a parent company in a capital company whose management and registered office are located in a non-member State — Dividends distributed to the parent company — Tax deductibility subject to stricter conditions than deduction of profits from shareholdings in a non-tax-exempt capital company governed by national law)

(2018/C 408/09)

Language of the case: German

Referring court

Finanzgericht Münster