

**Judgment of the Court (Fifth Chamber) of 2 April 2020 (request for a preliminary ruling from the Administrativen sad Sofia-grad — Bulgaria) — ‘GVC Services (Bulgaria)’ EOOD v Direktor na Direksia ‘Obzhelvane i danachno-osiguritelna praktika’ — Sofia**

(Case C-458/18) <sup>(1)</sup>

*(Reference for a preliminary ruling — Common system of taxation applicable in the case of parent companies and subsidiaries of different Member States — Directive 2011/96/EU — Article 2(a)(i) and (iii), and Annex I, Part A(ab) and the last indent of Part B — Concepts of ‘companies incorporated under United Kingdom law’ and ‘United Kingdom corporation tax’ — Companies registered in Gibraltar which are subject to corporation tax there)*

(2020/C 222/08)

Language of the case: Bulgarian

**Referring court**

Administrativen sad Sofia-grad

**Parties to the main proceedings**

*Applicant:* ‘GVC Services (Bulgaria)’ EOOD

*Defendant:* Direktor na Direksia ‘Obzhelvane i danachno-osiguritelna praktika’ — Sofia

**Operative part**

Article 2(a)(i) and (iii) of Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, read in conjunction with Part A(ab) and the last indent of Part B of Annex I to that directive, must be interpreted as meaning that the concepts ‘companies incorporated under United Kingdom law’ and ‘corporation tax in the United Kingdom’ in those provisions do not cover companies incorporated in Gibraltar which are subject to corporation tax there.

<sup>(1)</sup> OJ C 341 of 24.9.2018.

**Judgment of the Court (Fourth Chamber) of 2 April 2020 (request for a preliminary ruling from the Tribunalul Specializat Cluj — Romania) — AU v Reliantco Investments LTD, Reliantco Investments LTD Limassol Sucursala București**

(Case C-500/18) <sup>(1)</sup>

*(Reference for a preliminary ruling — Freedom of establishment — Freedom to provide services — Markets in financial instruments — Directive 2004/39/EC — Meanings of ‘retail client’ and ‘consumer’ — Conditions for relying on the status of consumer — Determining jurisdiction to hear the request)*

(2020/C 222/09)

Language of the case: Romanian

**Referring court**

Tribunalul Specializat Cluj

**Parties to the main proceedings**

*Applicant:* AU

*Defendants:* Reliantco Investments LTD, Reliantco Investments LTD Limassol Sucursala București