

**CJEU CASES IN THE AREA OF,
OR OF PARTICULAR INTEREST FOR,
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10.03.2022	C-60/21	Commission v Belgium (BE) - deduction of maintenance annuities or capital sums; deduction des rentes alimentaires
03.06.2022	C-674/20	Airbnb Ireland (BE)
16.06.2022	C-328/20	Commission v Austria (Indexation des prestations familiales)
22.09.2022	C-538/20	W (DE) - final losses of foreign PE not allowed; PE income - exemption method;
06.10.2022	C-433/21 C-434/21	Contship Italia (IT) - shell companies; prevent tax avoidance by non-operational companies
13.10.2022	C-431/21	Finanzamt Bremen (DE) – transfer pricing documentation, transactions with non-residents, sanctions
20.10.2022	C-295/21	Allianz Benelux (BE) – PSD Council Directive 90/435/EEC; reorganization of companies
10.11.2022	C-414/21	VP Capital (BE) - write-downs on shares (in LU); loss situation abroad (in BE); transfer of registered office
08.12.2022	C-694/20	Orde van Vlaamse Balies and Others (BE) exchange of information , professional secrecy, intermediaries, Directive (EU) 2018/822 v Charter of Fundamental Rights
22.12.2022	C-83/21	Airbnb Ireland and Airbnb Payments UK (IT) – WHT obligations for intermediaries
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07.03.2023	C-398/21	Conseil national des barreaux and Others (FR) – DAC Directive 2011/16 ; lawyers: scope of intermediaries? information on cross-border arrangements; Charter of Fundamental Rights

State Aid cases

19.05.1999	C-6/97	Italy v. Comm. – annulment of COM dec.97/270, ECR 1999, p. I-2981, 2997 - Legal Basis: State aid - Keywords: Tax credit - Recovery - Absolute impossibility.
19.09.2000	C-156/98	Germany v. Commission (tax incentives new Länder; § 52 (8) EStG) – opinion AdvG Saggio 27.1.2000 – OJ C 316 04.11.2000 p. 12, ECR 2000, p. I-6864, 6882; PR 63/2000 - State Aid - Legal Basis: Freedom of establishment - Keywords: Aid granted to undertakings in the new German Länder - Tax provision favouring investment.
30.04.2002	T-195/01 and T-207/01	joined cases – Government of Gibraltar (UK) v. Commission (annulment of decisions SG(2001)D/289755 and 289757 of 11.7.2001 – tax legislation on exempt and qualified companies,) OJ C 169 13.07.2002 p.30); ECR 2002, p. II-2309 – Keywords: State aid - Tax legislation - Existing aid or new aid - Initiation of the formal investigation procedure provided for in Article 88(2) EC. Proceedings for interim relief - State aid - Decision to initiate a formal investigation procedure - Admissibility - Prima facie case - Urgency - None - Balancing of interests.
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11.11.2004	C-73/03	Spain v. Comm, (annulment of decision of 11.12.2002 considering certain capital gains tax relief for agricultural land to be State aid incompatible with the common market) – OJ C 101 26.04.2003 p. 20 – not published in ECR -
22.06.2006	C-182/03 and C-217/03	Belgium v. Comm. (annulment of decision C(2003) 564 of 17.02.2003 OJ L 282 30.10.2003 p. 25) - Coordination centers unlawful State Aid ?– no renewal of status OJ C 135, 07.06.2003, p. 21 , hearing and opinion AdvG = C-399/03
06.09.2006	C-88/03	Portugal (supported by Spain) v. Comm. decision C(2002) 4487 final (State Aid C 35/02) of 11.12.2002 -reduced corp. and income tax for Açores islands, AdvG Geelhoed 20.10.2005 PR 66/06
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21.12.2016	C-20/15	Commission v World Duty Free Group - Amortisation of goodwill resulting from acquisitions by undertakings resident for tax purposes in Spain of shareholdings of at least 5% in undertakings resident for tax purposes outside Spain — Concept of ‘State aid’ — Condition relating to selectivity
02.05.2019	C-598/17	A-fonds (NL) state aid – free movement of capital
27.06.2017	C-74/16	Congregación de Escuelas Pías Provincia Betania ; Meaning of ‘State aid’, of ‘undertaking’, ‘economic activity’, ‘new aid’ and ‘existing aid’— Tax on construction, installations and works — Exemption for buildings belonging to the Catholic Church
30.11.2017	C-510/16	Carrefour Hypermarchés & Others ; Notified aid schemes declared compatible with the internal market - Aid scheme for the film and audio-visual sectors — Significant rise in the revenue generated by a parafiscal tax financing an aid scheme as compared to the estimates notified to the Commission - Concept of ‘increase in the budget of an authorised aid scheme exceeding 20%’ – Relationship with duty of prior notification
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		implemented by Ireland in favour of Apple — Advance tax agreement (tax ruling) — Selective tax advantages — Action for annulment — Interest in the result of the case
28.06.2018	C-203/16	Andres (faillite Heitkamp BauHolding) v Commission; German tax legislation concerning the possibility of carrying certain losses forward to future tax years ('restructuring clause')
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06.11.2018	C-622/16	Scuola Elementare Maria Montessori v Commission ; Decision declaring recovery of State aid incompatible with the internal market to be impossible – Decision finding that there is no State aid — Concept of 'absolute impossibility' of recovery of State aid incompatible with the internal market
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8.06.2022	T-363/19 T-456/19	United Kingdom of Great Britain and Northern Ireland, ITV plc - Aid scheme implemented by the United Kingdom in favour of certain multinational groups – Decision declaring the aid scheme incompatible with the internal market and unlawful and ordering the recovery of the aid paid – Advance tax rulings – Tax regime relating to the financing of groups and concerning in particular controlled foreign companies – Selective tax advantages