

**CJEU CASES IN THE AREA OF,
OR OF PARTICULAR INTEREST FOR,
DIRECT TAXATION**

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IP= press release of the Commission

PR=press release of the Court

CFE= Opinion statement of the Confédération Fiscale Européenne

FEE=paper of the Fédération des Experts Comptables Européens

¹ How to create a Celex number?

Celex number of a judgment: 6yyyyJnnnn; example: case C-524/04; Celex number 62004J0524

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03.07.1974	7/74	R. Ch. Brouerius van Nidek v. Insp. Reg. en Succ. (NL) , ECR 1974, p.757 PPI Legal Basis: Privileges and immunities - Staff Regulations of officials and Conditions of Employment of other servants - Keywords: Officials - survivors' pensions - national taxes - exemption - death duties - exclusion
15.09.1981	208/80	Lord Bruce of Donington (UK) , ECR 1981, p. 2205 PPI Legal Basis: Privileges and immunities - Keywords: National taxes on the allowances paid to Members of the Parliament.
05.05.1982	15/81	Gaston Schul (NL) , ECR 1982, p. 1409 – Legal Basis: Free movement of goods, Tax provisions - Keywords: Turnover tax on the importation of goods supplied by private persons.
28.01.1986	270/83	Comm v France - avoir fiscal , ECR 1986, p. 273 – Issue: Tax avoidance/evasion, absence of harmonization - Legal Basis: Freedom of establishment - Keywords: Corporate income tax, dividends, foreign tax credit, permanent establishment, shareholding, subsidiary, tax treaty
27.09.1988	81/87	Daily Mail (UK) , ECR 1988, p. 5505 – Keywords: Right to leave the Member State of origin - Legal persons.- Legal Basis: freedom of establishment
08.05.1990	175/88	Biehl I (L) , ECR 1990, p. I-1779 – Issue: Protection of the progressive tax system, tax avoidance/evasion - Legal Basis: Free movement of workers- Keywords: Individual income tax, deduction at source, progressive taxation, refund of tax
28.01.1992	C-204/90	Bachmann (B) , ECR 1992, p. I-249 – Issue: Fiscal supervision, coherence/cohesion of the tax system, permission of more restrictive measures – Legal Basis: Free movement of workers, Free movement of capital, Freedom to provide services. Keywords: Individual income tax, absence of harmonization, cross-border workers, deduction, contributions, pension, insurance, exchange of information, burden of proof
28.01.1992	C-300/90	Comm v Belgium , ECR 1992, p. I-305 – Legal Basis: Freedom to provide services, Free movement of persons - Workers - Equal treatment - Keywords: Deduction of insurance contributions - Non-conformity of national legislation
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30.03.1993	C-24/92	Corbiau (L) , ECR 1993, p. I- 1277 – Keywords: Court or tribunal of a Member State within the meaning of Article 177 of the Treaty ° Concept ° Director of the Revenue Services ruling on a taxpayer' s complaint concerning a tax assessment made by a department under his authority
13.07.1993	C-330/91	Commerzbank (UK) , ECR 1993, p. I-4017 – Keywords: Right of establishment - Corporation tax - Indirect discrimination on grounds of nationality
12.04.1994	C-1/93	Halliburton (NL) , ECR 1994, p. I-1137 – Legal Basis: Freedom of establishment - Keywords: Administrative assistance, administrative burden, corporate income tax, exchange of information, exemption, immovable property tax, internal situation, permanent establishment, real estate, relationship between the fundamental freedoms, reorganization
14.02.1995	C-279/93	Schumacker (D) , ECR 1995, p. I-225, 249 – Issue: Coherence/cohesion of the tax system, fiscal supervision - Legal Basis: Free movement of workers - Keywords: Individual income tax, wages, cross-border workers, progressive taxation, joint assessment, deduction, personal and family circumstances, refund of tax, exchange of information
23.02.1995	C-358/93 C-416/93	Bordessa (E) , ECR 1995, p. I-361, 376 – Legal Basis: Free movement of goods, Freedom to provide services - Keywords: Authorization for the transfer of money in the form of banknotes

26.10.1995	C-151/94	Comm v Lux - Biehl II (L), ECR 1995, p. I-3699 – Issue: Protection of the progressive tax system, tax avoidance/evasion - Legal Basis: Free movement of workers - Keywords: Cross-border workers, deduction at source, disclosure requirements, employment income, individual income tax, personal and family circumstances, progressive taxation, refund of tax, wages
11.08.1995	C-80/94	Wielockx (NL), ECR 1995, p. I- 2508 – Issue: Coherence/cohesion of the tax system - Legal Basis: Freedom of establishment - Keywords: Individual income tax, contributions, cross-border workers, deduction, exchange of information, pension, tax treaty
14.11.1995	C-484/93	Svensson & Gustavsson (L), ECR 1995, p. I-3955, 3971 – Legal Basis: Free movement of capital - Freedom to provide services - Keywords: Interest rate subsidy on building loans - Loan by a credit institution not approved in the MS granting the subsidy
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27.06.1996	C-107/94	Asscher (NL), ECR 1996, p. I-3089, 3113, AdvG Léger 3091 – Issue: Coherence/cohesion of the tax system, offsetting other advantages - Legal Basis: Freedom of establishment, Free movement of workers - Keywords: Individual income tax, admissibility, internal situation, OECD Model Convention, progressive taxation, social security, contributions, tax treaty, tax rate, exemption, double taxation treaty relief
27.06.1996	C-234/94	Tomberger (D), ECR 1996, p. I-3133, 3145, AdvG Tesauro 3135 – Legal Basis: Freedom of movement for persons ° Freedom of establishment - Keywords: Annual accounts of certain types of companies ° Principle of the true and fair view ° Requirement that only profits made at the balance-sheet date may be included
26.09.1996	C-287/94	Frederiksen (DK), ECR 1996, p. I-4581 – Legal Basis: Indirect taxation on the raising of capital - Keywords: Raising of capital - Capital duty - Interest-free loan granted by a parent company to its subsidiary - Company income tax.
17.10.1996	C-283/94 C-291/94 C-292/94	Denkavit, VITIC, Voormeer (D)), ECR 1996, p. I-5063 – Legal Basis: Parent-Subsidiary Directive 90/435 - Keywords: Corporate income tax, subsidiary, shareholding, minimum holding period, state liability, damages
15.05.1997	C-250/95	FUTURA and Singer (L), ECR 1997, p. I-2471 – Issue: Territoriality, fiscal supervision - Legal Basis: Freedom of establishment- Keywords: Corporate income tax, absence of harmonization, permanent establishment, deduction, losses, carry-forward, tax treaty, non-discriminatory restriction, exchange of information
17.07.1997	C- 28/95	Leur-Bloem (NL), ECR 1997, p. I-4161 - Legal Basis: Merger Directive 90/434 - Keywords: Corporate income tax, capital gains, exemption, group taxation, internal situation, jurisdiction of the ECJ, losses, exchange of shares, proportionality, reorganization, substantial shareholding, shareholding, tax avoidance/evasion
19.02.1998	C-8/97	Comm v. Greece, ECR 1998, p. I-823 (non-transposition of directive 90/434) – Legal Basis: Approximation of laws - Keywords: Failure by a Member State to fulfil obligations - Directive 90/434/EEC - Failure to transpose.
28.04.1998	C-118/96	Jessica Safir (S), ECR 1998, p. I-1897, 1919 – PR 27/98 – Issue: Coherence/cohesion of the tax system - Legal Basis: Freedom to provide services - Keywords: Individual income tax, deduction, insurance, contributions, cash-flow disadvantage
12.05.1998	C-336/96	Gilly (F), ECR 1998, p. I-2823 – PR 33/98 – Legal Basis: Free movement of workers - Keywords: Individual income tax, cross-border workers, frontier workers, employment income, public-service remuneration, foreign tax credit, absence of harmonization, tax treaty, personal and family circumstances, competence of Member States, avoidance of double taxation, direct effect
16.07.1998	C-264/96	ICI (UK), ECR 1998, p. I-4711 (opinion AdvG Tesauro I-4698) – Legal Basis: Freedom of establishment - Keywords: Corporate income tax, admissibility, group taxation, group relief, jurisdiction of the ECJ, deduction, carry-forward, losses, wholly artificial arrangements, third countries
16.07.1998	T-109/96	G. Gebhard v. EP, ECR 1998, p. II-2785 PPI

16.07.1998	T-202/96 , 204/96	A. Von Löwis, M. Alvarez-Cotera v. Comm), ECR 1998, p. II-2829 PPI –Legal Basis: Staff Regulations of officials and Conditions of Employment of other servants - Keywords: Action pursuant to an arbitration clause – Annulment of the Commission decision disallowing the applicant's request for reimbursement of Community tax levied since 1989 on her income as a freelance interpreter and a declaration of illegality of Art. 8 of the agreement between the A.I.I.C & certain Community institutions – Claim for damages
26.01.1999	C-18/95	Terhoeve (NL) , ECR 1999, p. I-345, 374 – PR 3/99 – Legal Basis: Freedom of movement for workers - Keywords: Combined assessment covering income tax and social security contributions - Non-applicability to workers who transfer their residence from one Member State to another of a social contributions ceiling applicable to workers who have not exercised their right to freedom of movement - Possible offsetting by income tax advantages - Possible incompatibility with Community law - Consequences.
09.03.1999	C-212/97	Centros (DK) , opinion AdvG La Pergola 16.7.1999 , ECR 1999, p. I-1459, 1484 – Legal Basis: Freedom of establishment - Keywords: Establishment of a branch by a company not carrying on any actual business - Circumvention of national law - Refusal to register.
29.04.1999	C-311/97	Royal Bank of Scotland (EL) , opinion AdvG. Alber 19.11.1998 , ECR 1999, p. I-2651, 2664 – PR 26/99 –Legal Basis: Freedom of establishment - Keywords: Business profits, corporate income tax, permanent establishment, relationship between the fundamental freedoms, tax base, tax rate, tax treaty
01.06.1999	C-302/97	Konle(A) , ECR 1999, p. I-3099, 3122 – Legal Basis: Freedom of establishment - Free movement of capital - Keywords: Authorisation procedure for the acquisition of immovable property
08.07.1999	C-254/97	Baxter (F) , opinion AdvGSaggio 01.12.1998 , ECR 1999, p. I-4811, 4824 – PR 52/99 –Legal Basis: Freedom of establishment - Keywords: Special tax on the net turnover achieved in France in reimbursable proprietary medicinal products and medicinal products approved for use by local and State authorities and which allows for deduction of costs accounted for in respect of expenditure only on research carried out in the State of taxation
14.09.1999	C-275/97	D+ ES (D) , opinion AdvG. Léger 26.11.1998 , ECR 1999, p. I-5334, 5347 – Legal Basis: Freedom of establishment - Keywords: Principle of a true and fair view - Principle that valuations must be made on a prudent basis - Principle that valuations must be made separately - Global provisions for a number of potential liabilities - Conditions governing the making of provisions.
14.09.1999	C-391/97	Frans Gschwind (D) , opinion AdvG. Ruiz-Jarabo Colomer 11.3.1999 , ECR 1999, p. I-5453, 5478 – PR 63/99 –Legal Basis: Free movement of workers - Keywords: Individual income tax, joint assessment, personal and family circumstances, progressive taxation, tax rate, tax treaty
21.09.1999	C-307/97	Saint-Gobain (D) (OJ C 318 18.10.1997 p.11) , opinion AdvG.Mischo.02.03.1999 , ECR 1999, p.I-6163, 6181 – Legal Basis: Freedom of establishment - Keywords: Absence of harmonization, corporate income tax, inbound dividends, permanent establishment, shareholding, tax treaty, economic double taxation, double taxation treaty relief, double taxation unilateral relief, third countries
14.10.1999	C-439/97	Sandoz (A) (OJ C 72, 07.03.1998 p.7) , opinion AdvG. Léger 20.05.1999 , ECR 1999, p. I-7043, 7066 – Legal Basis: Free movement of capital - Keywords: Loan agreements - Stamp duty - Rules governing imposition - Discrimination
14.10.1999	C-229/98	G. Vander Zwalmen, E. Massart (B) "quotient conjugal"– rapp. Kapteyn, hearing (6th ch) 04.03.1999 , opinion AdvG Ruiz-Jarabo Colomer 25.03.1999 , ECR 1999, p. I-7115, 7131 - PPI –Legal Basis: Staff Regulations of officials and Conditions of Employment of other servants - Privileges and immunities - Keywords: Personal income tax - Taxation of the spouse of a Community official
26.10.1999	C-294/97	Eurowings (D) (OJ C 295 27.09.1997 p.25) , opinion AdvG.Mischo 26.01.1999 , ECR 1999, p. I- 7449, 7463 – Legal Basis: Freedom to provide services - Keywords: Business profits, corporate income tax, lease, low-tax regime, tax base, trade tax, thin capitalization

28.10.1999	C-55/98	Bent Vestergaard (DK) , Deduction of expenses for professional training courses - Distinction according to the location of the courses; opinion AdvG Saggio 10.06.1999, ECR 1999, p. I-7643, 7657 – Legal Basis: Freedom to provide services - Keywords: Deduction of expenses for professional training courses - Distinction according to the location of the courses.
18.11.1999	C-200/98	X AB et Y AB ["payment to subsidiary"] vs Riksskatteverk(S), rapp. Edwards, opinion AdvG. Saggio, 03.06.1999, ECR 1999, p. I-8264, 8276 – Legal Basis: Freedom of establishment, Free movement of capital - Keywords: Admissibility, capital gains, exemption, corporate income tax, group taxation, jurisdiction of the ECJ, reorganization, tax treaty
15.02.2000	C-34/98	Commission v. France – CRDS , opinion AdvG. La Pergola 7.9.1999, ECR 2000, p. I-995, 1028 – Legal Basis: Freedom of movement for workers; Freedom of establishment - Keywords: Social security - Financing - Legislation applicable
15.02.2000	C-169/98	Commission v. France – CSG , opinion AdvG. La Pergola 7.9.1999, ECR 2000, p. I-1049, 1052 - PR 9/2000 – Legal Basis: Freedom of movement for workers; Freedom of establishment - Keywords: Application of the ‘general social contribution’ to the employment income and substitute income of workers living in France but who, pursuant to Regulation (EEC) No 1408/71 are not subject to French social security legislation
23.02.2000	T-223/97 T-17/98	joined cases– R. Kooyman v. EP , Petra van Eynde-Neutens v. EP), ECR-SC 2000, p. II-135; (<i>T-2/98 – Petra van Eynde-Neutens v.Comm OJ C 55 20.02.1998 p. 34</i>), removed from the register (<i>OJ C 299 16.10.1999 p.28</i>) PPI – Legal Basis: - Keywords:
13.04.2000	C-251/98	Baars (NL) , OJ C 192, 8.7.2000, p. 4, ECR 2000 p. I-2787, 2805, rapp. Wathelet, hearing 24.6.99, opinion AdvG Alber 14.10.99 – Legal Basis: Freedom of establishment- Keywords: Individual income tax, wealth tax, allowance, relationship between the fundamental freedoms
13.04.2000	C-420/98	W.N. v. Staatssecretaris van Financien (NL) , OJ C 192, 8.7.2000, p. 5, ECR 2000 p. I-2847, 2867; hearing 18.11.99, opinion AdvG Alber 13.01.2000 - Keywords: "Loss of tax" – Other permissible ground for the spontaneous forwarding of information to the authorities of another Member State.
16.05.2000	C-87/99	P.Zurstrassen, A.F. D Ryckel v. Admin. Des Contributions Directes (L) , OJ C 233 12.08.2000 p. 4, ECR 2000 p. I-3339, 3353; opinion AdvG Ruiz-Jarabo Colomer 27.1.2000 – PR 35/2000 – Legal Basis: Free movement of workers- Keywords: Employment income, individual income tax, joint assessment, non-resident spouse
06.06.2000	C-35/98	B.G.M. Verkooijen (NL) , OJ C 247 26.08.2000 p. 5, ECR 2000 p. I-4073, 4109, 4113, rapp. Wathelet, opinion AdvG La Pergola 24.6.1999, further hearing 30.11.1999, 2 nd opinion 14.12.1999 – PR 42/2000 - CFE – Legal Basis: Freedom of establishment; Free movement of capital - Keywords: Individual income tax, dividends, exemption, economic double taxation, inbound dividends, portfolio shareholding, relationship between the fundamental freedoms, shareholding, tax at source, withholding tax
08.06.2000	C-375/98	EPSON Europe BV (P) , OJ C 273 23.09.2000 p. 2; ECR 2000, p. I-4245, 4263; 5 th chamber, opinion AdvG Cosmas 17.2.2000 – Legal Basis: Parent-Subsidiary Directive 90/435 - Keywords: Corporate income tax, dividends, shareholding, subsidiary, substantial shareholding, tax rate, withholding tax
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14.12.2000	C-141/99	AMID (B) , hearing 13.04.2000, opinion AdvG Alber 8.6.2000, OJ C 150 19.05.2001 p. 2, ECR 2000, p. I-11619, 11632 – Legal Basis: Freedom of establishment - Keywords: Corporate income tax, business profits, losses, carry-forward, deduction, exemption, jurisdiction of the ECJ, permanent establishment, tax treaty

08.03.2001	C-397/98 C-410/98	Joined cases - Metallgesellschaft Ltd. v. The Commissioners of Inland Revenue (UK) and - Hoechst v. Inland Revenue Commissioners (UK) 5 th chamber, rapp. Wathelet, opinion AdvG Fennelly 12.09.2000; OJ C 173 16.06.2001 p. 13, ECR 2001, p. I-1727, 1760 – Issue: Loss of tax revenue, tax avoidance/evasion, coherence/cohesion of the tax system- Legal Basis: Freedom of establishment; Prohibition of discrimination on grounds of nationality; Free movement of capital - Keywords: Corporate income tax, dividends, outbound dividends, economic double taxation, group taxation, cash-flow disadvantage, tax treaty, withholding tax, imputation credit, damages, interest
08.03.2001	C-68/99	Commission v. Germany – Künstlersozialversicherung - , opinion AdvG Ruiz-Jarabo Colomer 24.10.2000; OJ C 186 30.06.2001 p. 1, ECR 2001, p. I-1865, 1881 – Issue: - Legal Basis: Freedom of establishment - Freedom to provide services - Keywords: Funding of the social insurance scheme for self-employed artists and journalists - Contribution collected from undertakings which market the work of artists and journalists, calculated on the basis of the remuneration paid to the authors - Account taken of remuneration paid to artists and journalists subject to the social security legislation of another Member State.
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29.11.2001	C-17/00	De Coster v. Watermael-Boitsfort (B) , ECR 2001, p. I-9445, 9490 - PR 61/2000 – Legal Basis: Freedom to provide services - Keywords: Municipal tax on satellite dishes - Restriction on the freedom to receive television programmes by satellite.
15.01.2002	C-43/00	Andersen & Jensen ApS (DK) directive 90/434; opinion AdvG Tizzano 11.9.2001; OJ C 84 06.04.2002 p. 20, ECR 2002, p. I-379, 394 – Legal Basis: Merger Directive 90/434 - Keywords: Corporate income tax, capital gains, exemption, internal situation, jurisdiction of the ECJ, loan, transfer of assets, reorganization, shareholding, tax avoidance/evasion
15.01.2002	C-55/00	Gottardo (I – convention with CH), opinion AdvG Ruiz-Jarabo Colomer 05.04.2001, OJ C 84 06.04.2002 p. 22, ECR 2002, p. I-413, 433 - PR 2/2002 Recommendation No 22 of the Administrative Commission of the European Communities on Social Security for Migrant Workers of 18 June 2003 concerning the Gottardo judgment, according to which the advantages enjoyed by a State's own nationals under a bilateral convention on social security with a non-member country must also be granted to workers who are nationals of other Member States(2003/868/EC) OJ L 326 13.12.2003 p. 35 – Keywords: Old-age benefits - Social security convention concluded between the Italian Republic and the Swiss Confederation - Refusal to take account of periods of insurance completed by a French national in Switzerland.
30.05.2002	C-516/99	Walter Schmid v. Finanzamt Wien (A) –final taxation of capital income – opinion AdvG Tizzano 29.01.2002; (OJ C 169 13.07.2002 p. 6: no jurisdiction of the Court); ECR 2002, p. I- 4573,4593, see judgment 15.07.2004 C-315/02 (Lenz) – Legal Basis: Free movement of capital - Keywords: Concept of 'court or tribunal of a Member State' within the meaning of Article 234 EC - Lack of jurisdiction of the Court of Justice.
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11.07.2002	C-224/98	D'Hoop v. Office national de l'emploi (B) , opinion AdvG Geelhoed 20.2.2002, OJ C 233 28.09.2002 p. 1 (Art.18 EC), ECR 2002, p. I-6191, 6212 - Legal Basis: - Keywords:
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24.10.2019	C-35/19	Belgian State (BE) - PIT – National legislation – Tax exemption for disability allowances – Allowances received in another Member State
13.11.2019	C-641/17	College Pension Plan of British Columbia – CPPBC (DE) non-profit establishment – taxation of shares

State Aid cases

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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')
25.07.2018	C-128/16	Commission v Spain and Others ; Tax regime applicable to certain finance lease agreements for the purchase of ships (Spanish tax lease system)
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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