

**CJEU CASES IN THE AREA OF,
OR OF PARTICULAR INTEREST FOR,
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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
16.02.2023	C-707/20	Gallaher (UK) – group transfers - tax charge on a transfer of assets; opinion AdvG 08.09.2022
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

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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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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