

SUMMARY

ECJ 24 October 2019, case C-35/19 (Belgische Staat), Free movement

BU – v – État Belge, Belgian case

Question

Must Article 45 TFEU be interpreted as precluding legislation of a Member State, such as that at issue in the main proceedings, which provides that the tax exemption applicable to disability allowances is subject to the condition that those allowances are paid by a body of the Member State concerned and, therefore, excludes from that exemption allowances of the same nature paid by another Member State?

Ruling

Article 45 TFEU must be interpreted as precluding legislation of a Member State, such as that at issue in the main proceedings, which, without providing justification in that regard, a matter which is however for the referring court to verify, provides that the tax exemption applicable to disability allowances is subject to the condition that those allowances are paid by a body of the Member State concerned and, therefore, excludes from that exemption allowances of the same nature paid by another Member State, even where the recipient of those allowances is a resident of the Member State concerned.

Creator: European Court of Justice (ECJ)

Verdict at: 2019-10-24

Case number: C-35/19