

SUMMARY

ECJ 26 September 2024, case C-387/22 (Nord Vest Pro Sani Pro), posting of workers and expatriates

***Nord Vest Pro Sani Pro SRL – v – Administrația Județeană a Finanțelor
Publice Satu Mare, Direcția Generală Regională a Finanțelor Publice
Cluj-Napoca, Romanian case***

Summary

National legislation reserving tax and social security advantages solely to employees of undertakings in the construction sector which carry out their services in national territory is compatible with EU law, provided that this legislation is justified by overriding reasons in the public interest and complies with the principle of proportionality.

Question

Must Articles 26 and 56 TFEU be interpreted as precluding legislation of a Member State that restricts the benefit of tax and social security advantages solely to employees of undertakings in the construction sector which carry on their activities in the territory of that Member State?

Ruling

Article 56 TFEU must be interpreted as not precluding legislation of a Member State which restricts the benefit of tax and social security advantages solely to employees of undertakings in the construction sector which carry out their activities in the territory of that Member State and which are in a situation comparable to that of undertakings in the construction sector whose employees are posted to other Member States, provided that that national legislation is justified by overriding reasons in the public interest and complies with the principle of proportionality, which entails that its application must be appropriate to ensure, in a consistent and systematic manner, the attainment of the objective pursued and does not go

beyond what is necessary to attain it.

Creator: European Court of Justice (ECJ)

Verdict at: 2024-09-26

Case number: C-387/22