

SUMMARY

Case C-548/15. Age discrimination

Must Article 3 of Council Directive 2000/78/EC establishing a general framework for equal treatment in employment and occupation be interpreted as meaning that that provision applies to a concession contained in tax legislation on the basis of which study costs may, under certain conditions, be deducted from the taxable income?

In the event that the Court answers this question in the negative: Must the principle of non-discrimination on the grounds of age, as a general principle of EU law, be applied to a tax concession on the basis of which training expenditure is only deductible under certain circumstances, even if that concession falls outside the material scope of Directive 2000/78/EC and the arrangement does not implement EU law?

If the answer to the first or second question is in the affirmative:

- Can differences in treatment which are contrary to the principle of non-discrimination on the grounds of age as a general principle of EU law be justified in a way provided for in Article 6 of Directive 2000/78/EC?
- If not, what criteria apply to the application of that principle or to the justification of a distinction based on age?
- Should Article 6 of Directive 2000/78/EC and/or the principle of non-discrimination on the grounds of age be interpreted as justifying a difference in treatment on the grounds of age if the ground for that difference in treatment only relates to some of the cases affected by that distinction?
- Can a distinction based on age be justified by the view of the legislator that beyond a certain age a tax concession need not be available because it is the 'personal responsibility' of the person claiming it to achieve the objective pursued by the concession?

Creator: European Court of Justice (ECJ)

Verdict at: 2015-10-21

Case number: C-548/15