

ECJ 30 April 2020, case C-211/19 (UO – v – Készenléti Rendőrség), Working time

UO – v – Készenléti Rendőrség, Hungarian case

No English translation has been made available yet. For now, the official case information is available on: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELLAR:8ae5a74c-8ac8-11ea-812f-01aa75ed71a1>

ECJ 30 April 2020, joined cases C-168/19 and C-169/19 (Istituto nazionale della previdenza sociale), Pension, Other Forms of Discrimination

HB – v – Istituto nazionale della previdenza sociale (INPS) (C-168/19); IC – v – Istituto nazionale della previdenza sociale (INPS) (C-169/19), Italian case

Question

Must Articles 18 TFEU and 21 TFEU be interpreted as precluding legislation of a Member State which provides that the income of a person resident in another Member State, who receives all of his or her income from the first Member State but who does not hold the nationality of the second Member State, is taxed only in the first Member State, that person being thereby excluded from the benefit of the tax advantages offered by the second Member State?

Conclusion

Articles 18 TFEU and 21 TFEU do not preclude a tax regime resulting from a convention for the avoidance of double taxation concluded between two Member States, pursuant to which the powers of taxation of those States in relation to the taxation of retirement pensions are allocated according to whether the recipients of those pensions were in employment in the private sector or the public sector and, in the latter case, according to

whether or not they are nationals of the Member State of residence.

ECJ 7 May 2020, case C-96/19 (Bezirkshauptmannschaft Tulln), Working Time, Miscellaneous

VO – v – Bezirkshauptmannschaft Tulln, Austrian case

No English translation has been made available yet. For now, the official case information is available on: <https://eur-lex.europa.eu/legal-content/NL/TXT/?uri=CELEX:62019CJ0096>

ECJ 14 May 2020, case C-17/19 (Bouygues travaux publics and Others), Social Insurance

Bouygues travaux publics, Elco construct Bucarest, Welbond armatures – criminal proceedings, French case

Question

Must Article 11(1)(a), Article 12a(2)(a) and (4)(a) of Regulation No 574/72 and Article 19(2) of Regulation No 987/2009 be interpreted as meaning that an E 101 Certificate, issued by the competent institution of a Member State, pursuant to Article 14(1)(a) or Article 14(2)(b) of Regulation No 1408/71, to workers employed in the territory of another Member State, and an A 1 Certificate, issued by that institution under Article 12(1) or Article 13(1) of Regulation No 883/2004, to such workers, are binding on the courts or tribunals of the latter Member State not only in the area of social security, but also in the area of employment law?

Ruling

Article 11(1)(a), Article 12a(2)(a) and (4)(a) of Council Regulation (EEC) No 574/72 of 21 March 1972 laying down the procedure for implementing Regulation