

**Judgment of the Court (First Chamber) of 22 November 2018 (request for a preliminary ruling from the Hof van beroep te Antwerpen — Belgium) — Vlaams Gewest, represented by the Vlaamse regering in the person of the Vlaamse Minister van Begroting, Financiën en Energie, Vlaams Gewest, represented by the Vlaamse regering in the person of the Vlaamse Minister van Omgeving, Natuur en Landbouw v Johannes Huijbrechts**

(Case C-679/17) <sup>(1)</sup>

**(Reference for a preliminary ruling — Free movement of capital — Restrictions — Tax legislation — Inheritance tax — Sustainably managed woodland — Exemption — Protection of wooded areas)**

(2019/C 25/15)

Language of the case: Dutch

#### Referring court

Hof van beroep te Antwerpen

#### Parties to the main proceedings

*Applicants:* Vlaams Gewest, represented by the Vlaamse regering in the person of the Vlaamse Minister van Begroting, Financiën en Energie, Vlaams Gewest, represented by the Vlaamse regering in the person of the Vlaamse Minister van Omgeving, Natuur en Landbouw

*Defendant:* Johannes Huijbrechts

#### Operative part of the judgment

Article 63 TFEU must be interpreted as precluding legislation of a Member State, such as that at issue in the main proceedings, which grants a tax advantage for inherited woodland on condition that it is the subject of sustainable management as defined by national law, but restricts that advantage to woodland situated in the territory of that Member State.

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<sup>(1)</sup> OJ C 94, 12.3.2018.

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**Judgment of the Court (Third Chamber) of 21 November 2018 (request for a preliminary ruling from the Landesverwaltungsgericht Oberösterreich — Austria) — Ahmad Shah Ayubi v Bezirkshauptmannschaft Linz-Land**

(Case C-713/17) <sup>(1)</sup>

**(Reference for a preliminary ruling — Directive 2011/95/EU — Rules relating to the content of international protection — Refugee status — Article 29 — Social protection — Different treatment — Refugees with temporary right of residence)**

(2019/C 25/16)

Language of the case: German

#### Referring court

Landesverwaltungsgericht Oberösterreich

#### Parties to the main proceedings

*Applicant:* Ahmad Shah Ayubi

*Defendant:* Bezirkshauptmannschaft Linz-Land