

**Operative part of the order**

Articles 63 and 65 TFEU must be interpreted as precluding the legislation of a Member State, such as that at issue in the main proceedings, under which the dividends distributed by a resident company are subject to a tax the effective rate of which is higher where those dividends are received by an entity resident in a third country which does not principally carry out activities of a commercial, industrial or agricultural nature than where such dividends are received by such an entity resident in that State. The situation is different only if the application of the tax convention signed on 14 June 1999 for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income allows the effects of the difference in treatment under the legislation of that Member State to be completely neutralised, which it is for the referring court to ascertain.

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<sup>(1)</sup> OJ C 445, 10.12.2018.

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**Order of the Court (Ninth Chamber) of 7 October 2019 (request for a preliminary ruling from the Finanzgericht Hamburg — Germany) — HA v Finanzamt Hamburg-Barmbek-Uhlenhorst**

(Case C-47/19) <sup>(1)</sup>

*(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 132(1)(h) to (j) — Various exemptions connected with children or young persons, school or university education — Surfing and sailing courses for schools and universities — Class trip)*

(2020/C 77/12)

*Language of the case: German*

**Referring court**

Finanzgericht Hamburg

**Parties to the main proceedings**

*Applicant:* HA

*Defendant:* Finanzamt Hamburg-Barmbek-Uhlenhorst

**Operative part of the order**

1. The concept of ‘school and university education’ for the purpose of Article 132(1)(i) and (j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not including surfing and sailing tuition provided by surf and sailing schools, such as those at issue in the main proceedings, for schools or universities in which that tuition may, respectively, form part of the sporting activities programme or the training for physical education teachers and count towards the grade given to such pupils or students.

2. The concept of a supply of services ‘closely linked to the protection of children and young persons’ for the purpose of Article 132(1)(h) of Directive 2006/112 must be interpreted as not including surfing and sailing tuition provided by surf and sailing schools, such as those at issue in the main proceedings, regardless of whether that tuition is provided in the context of a class trip.

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(<sup>1</sup>) OJ C 131, 8.4.2019.

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**Order of the Court (Third Chamber) of 21 January 2020 (request for a preliminary ruling from the Cour d’appel d’Aix-en-Provence — France) — execution of a European arrest warrant in respect of MN**

**(Case C-813/19 PPU) (<sup>1</sup>)**

**(Reference for a preliminary ruling — Urgent preliminary ruling procedure — Article 99 of the Rules of Procedure of the Court — Judicial cooperation in criminal matters — European arrest warrant — Framework Decision 2002/584/JHA — Article 6(1) — Concept of ‘issuing judicial authority’ — Effective judicial protection)**

(2020/C 77/13)

*Language of the case: French*

**Referring court**

Cour d’appel d’Aix-en-Provence

**Parties to the main proceedings**

MN

*In the presence of:* RJA, RJO, FD, BG, PG, KL, LK, MJ, NI, OH

**Operative part of the order**

Article 6(1) of Council Framework Decision 2002/584/JHA of 13 June 2002 on the European arrest warrant and the surrender procedures between Member States must be interpreted as meaning that the concept of ‘issuing judicial authority’, for the purposes of that provision, covers French prosecutors, managed and supervised by their hierarchical superiors and under the authority of the Minister of Justice in accordance with the statutory rules and institutional framework to which they are subject, since their statute grants them a guarantee of independence, in particular vis-à-vis the executive, in the context of the issue of a European arrest warrant.

Framework Decision 2002/584 must be interpreted as meaning that the requirements inherent in effective judicial protection to be provided to a person against whom a European arrest warrant is issued with a view to criminal prosecution are satisfied where, in accordance with the legislation of the issuing Member State, the conditions for the issue of that warrant and, in particular, the proportionality thereof are subject to judicial review in that Member State.

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(<sup>1</sup>) OJ C 19, 20.1.2020.