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) (1)

(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.

(1) OJ C 94, 12.3.2018.

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) (1)

(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 — Refuges 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

## Operative part of the judgment

- 1. Article 29 of Directive 2011/95/EU of the European Parliament and of the Council of 13 December 2011 on standards for the qualification of third-country nationals or stateless persons as beneficiaries of international protection, for a uniform status for refugees or for persons eligible for subsidiary protection, and for the content of the protection granted, must be interpreted as meaning that it precludes national legislation, such as that at issue in the main proceedings, which provides that refugees with a temporary right of residence in a Member State are to be granted social security benefits which are less than those received by nationals of that Member State and refugees who have a permanent right of residence in that Member State.
- 2. A refugee may rely on the incompatibility of legislation, such as that at issue in the main proceedings, with Article 29(1) of Directive 2011/95 before the national courts in order to remove the restriction on his rights provided for by that legislation.

(1) OJ C 123, 9.4.2018.

Request for a preliminary ruling from the Budapest Környéki Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 26 July 2018 — SD v Agrárminiszter

(Case C-490/18)

(2019/C 25/17)

Language of the case: Hungarian

### Referring court

Budapest Környéki Közigazgatási és Munkaügyi Bíróság

### Parties to the main proceedings

Applicant: SD

Defendant: Agrárminiszter

## Questions referred

- 1. Must the 'reliable method' referred to in Article 2 of Delegated Regulation (EU) 2015/1366, (¹), used to determine, between 1 September and 31 December each year, [the number of] beehives, be interpreted as meaning that it is the applicant for aid who must notify the number of bee colonies and, if so, is this a reliable method?
- 2. If, under Article 2 of Delegated Regulation 2015/1366, the number of beehives used as the basis for aid to the apiculture sector must be determined between 1 September and 31 December each year owing to bees' biological characteristics, is it possible to interpret that provision as meaning that Member States may depart from this rule?
- 3. If the answer is in the affirmative, may the national legislation stipulate that the number of bee colonies required is to be determined retrospectively, in January?
- 4. Can the fact that [EU funds] are to be allocated for the 2017-[2019] apiculture programmes on the basis of the number of beehives notified in 2013 by the Member States in the context of the 2014-2016 apiculture programmes be interpreted as meaning that, after the period that ended on 31 December 2016, which provides the basis for the distribution of aid for 2017, the number of beehives needed in order to be allocated aid may also be determined by a different method?