



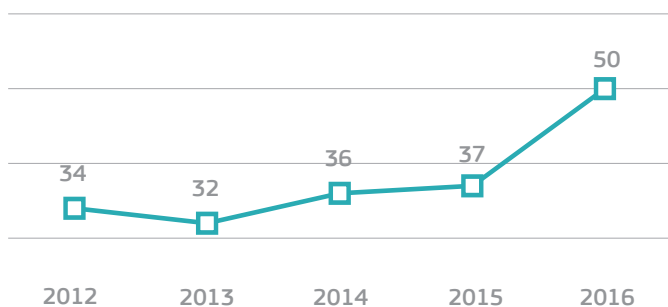
European Commission

# Monitoring the Application of European Union Law

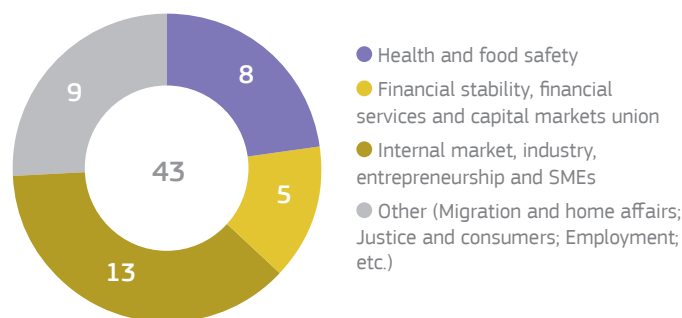
## Annual Report 2016

*New complaints against Luxembourg fell by more than half in 2016, the second drop in a row. By contrast, open infringement cases and new infringement cases for late transposition both increased significantly.*

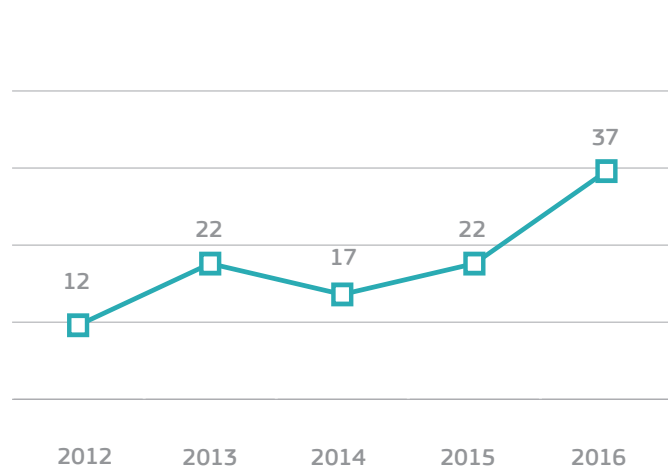
**Infringement cases open on 31 December**



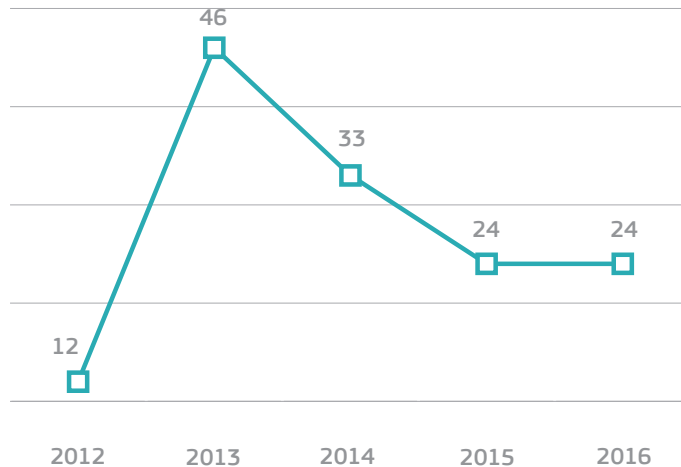
**New infringement cases opened in 2016: main policy areas**



**New late transposition infringement cases**



**New EU Pilot files opened**





## Relevant rulings of the European Courts:

1. The Court ruled that Luxembourg failed to establish a national electronic register and to interconnect with the national electronic registers of other Member States.<sup>1</sup>
2. In preliminary rulings, the Court held, amongst others, that:
  - the grant of financial aid for higher education studies to a non-resident student cannot be made conditional on whether at least one of the student's parents worked in Luxembourg for a minimum and continuous period of 5 years;<sup>2</sup>
  - national laws may not limit access to pensioners' tax credit to resident taxpayers receiving domestic pension income; the tax credit must also be open to residents receiving a pension from other Member States.<sup>3</sup>

<sup>1</sup> Regulation (EC) No [1071/2009](#); Commission v Luxembourg, [C-152/16](#).

<sup>2</sup> Bragança Linares Verruga and Others, [C-238/15](#).

<sup>3</sup> Kohll and Kohll-Schlesser, [C-300/15](#).

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### More information:

Staff working document of the European Commission - [Annual Report 2016](#) "Monitoring the application of Union Law" (part II: Member States)