

Order of the Court (Eighth Chamber) of 14 April 2016 (request for a preliminary ruling from the Tribunal Administrativo e Fiscal de Leiria- Portugal) — Bernard Jean Marie Gabarel v Fazenda Pública

(Case C-555/15) 1

Request for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Exemptions — Provision of medical care in the exercise of the medical and paramedical professions — Physiotherapy — Osteopathy

Language of the case: Portuguese

Referring court

Tribunal Administrativo e Fiscal de Leiria

Parties to the main proceedings

Applicant: Bernard Jean Marie Gabarel

Defendant: Fazenda Pública

Operative part of the order

Article 132(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a physiotherapist who, in the context of his professional health activity, uses, either indistinctly or complementarily, both therapies characteristic of physiotherapy and therapies characteristic of osteopathy must be exempt from value added tax not only with regard to the former therapies, but also with regard to the latter, where the exclusion of the therapies characteristic of osteopathy from the exercise of paramedical professions for the purposes of an exemption from value added tax exceeds the scope of the discretion granted to Member States by that provision.

1 OJ C 16, 18.1.2016

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