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Request for a preliminary ruling from the Tribunal Económico Administrativo Central de Madrid (Spain) lodged on 7 November 2018 — Ente Público Radio Televisión Madrid v Agencia Estatal de la Administración Tributaria (AEAT)

(Case C-694/18)

(2019/C 72/04)

Language of the case: Spanish

Referring court

Tribunal Económico Administrativo Central de Madrid

Parties to the main proceedings

Applicant: Ente Público Radio Televisión Madrid

Defendant: Agencia Estatal de la Administración Tributaria (AEAT)

Questions referred

1.

Is it possible to treat entities like those described, together with the bodies governed by public law which create them, as single taxable persons for VAT purposes, as defined by Article 11 of Directive 2006/112/EC? (1)

2.

If the answer to the previous question is affirmative, is it necessary to consider that the funding received by such entities from the bodies governed by public law which create them cannot under any circumstances be classified as consideration for the provision of services subject to VAT?

3.

As regards the deduction of input VAT payments by those entities, must it be the single taxable person which, as such, calculates the deductible amount by applying Article 168 of Directive 2006/112/EC on the basis of the activities which it carries out?

4.

In particular, and as far as public service television activities are concerned, assuming that those

entities are capable of having a dual nature and also assuming that, together with the bodies governed by public law which are their majority shareholders, they are treated as single taxable persons, must only the portion of input VAT which can be considered to relate to their economic activity be treated as deductible?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).