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Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 25 January 2019
— X-GmbH v Z Tax Office

(Case C-48/19)

(2019/C 148/14)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: X-GmbH

Defendant: Z Tax Office

Questions referred

1.

In circumstances such as those in the main proceedings, in which a taxable person advises insured persons on various topics relating to healthcare and medical conditions by telephone on behalf of health insurance funds, does this constitute an activity that falls within the scope of Article 132(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax? (1)

2.

In circumstances such as those in the main proceedings, is it sufficient, in relation to the services referred to in question 1 and in respect of turnover in the context of 'patient support programmes', for the required evidence of professional qualifications if the consultations over the telephone are conducted by 'health coaches' (medical assistants, nurses) and a doctor is consulted in approximately one third of the cases?

(1) OJ 2006 L 347, p. 1.