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Request for a preliminary ruling from the Korkein hallinto-oikeus (Finland) lodged on 8 March 2019
— Veronsaajien oikeudenvaltvontayksikkö

(Case C-215/19)

(2019/C 164/41)

Language of the case: Finnish

Referring court

Korkein hallinto-oikeus

Parties to the main proceedings

Appellant: Veronsaajien oikeudenvaltvontayksikkö

Other party: A Oy

Questions referred

1.

Are Articles 13b and 31a of Council Implementing Regulation (EU) No 282/2011 (1) of 15 March 2011 laying down implementing measures for Directive 2006/112/EC (2) on the common system of value added tax, as amended by Council Implementing Regulation (EU) No 1042/2013 (3) of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services, to be interpreted as meaning that computing centre services of the type at issue in the main proceedings, with which a trader provides its customers with equipment cabinets in a computing centre for holding customers' servers together with ancillary services, are to be regarded as the leasing or letting of immovable property?

2.

If the first question is answered in the negative, are Article 47 of VAT Directive 2006/112/EC and Article 31a of the aforementioned Implementing Regulation nevertheless to be interpreted as meaning that a computing centre service of the type at issue in the main proceedings is to be regarded as a service connected with immovable property, the place of supply of which is the location of the property?

(1) OJ 2011 L 77, p. 1.

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

(3) OJ 2013 L 284, p. 1.