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Request for a preliminary ruling from the Finanzgericht des Saarlandes (Germany) lodged on 9 April 2019 — QM v Finanzamt Saarbrücken

(Case C-288/19)

(2019/C 206/43)

Language of the case: German

Referring court

Finanzgericht des Saarlandes

Parties to the main proceedings

Applicant: QM

Defendant: Finanzamt Saarbrücken

Question referred

Is Article 56(2) of the VAT Directive (1) to be interpreted as meaning that ‘hiring of a means of transport to a non-taxable person’ should also be understood as referring to the provision of a vehicle (company car) forming part of the assets of the business of a taxable person to his staff, if the employee does not provide consideration for it that does not consist in (part of) the work performed by him, and thus does not make any payment, does not use any of his cash remuneration for it, and also does not choose between various benefits offered by the taxable person under an agreement between the parties according to which the entitlement to use the company car is contingent on the forgoing of other benefits?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) as amended by Council Directive 2008/8/EC of 12 February 2008 (OJ 2008 L 44, p. 11).