

C_2020027EN.01001002.xml

27.1.2020

EN

Official Journal of the European Union

C 27/10

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 13 May 2019 —
Finanzamt München III v Dubrovin & Tröger GbR — Aquatics

(Case C-373/19)

(2020/C 27/13)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Finanzamt München III

Defendant: Dubrovin & Tröger GbR — Aquatics

Questions referred

1.

Does the concept of school or university education within the meaning of Article 132(1)(i) and (j) of Council Directive 2006/112/EC (1) of 28 November 2006 on the common system of value added tax also include swimming tuition?

2.

Can the recognition of an organisation within the meaning of Article 132(1)(i) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax as an organisation having objects similar to those of bodies governed by public law that have as their aim the provision of children's or young people's education, school or university education, vocational training or retraining result from the fact that the tuition provided by that organisation enables participants to learn a fundamental ability (in this case: swimming)?

3.

If the second question is answered in the negative: Does the tax exemption pursuant to Article 132(1)(j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax require that the taxable person be an individual trader?

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