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Request for a preliminary ruling from the Finanzgericht Baden-Württemberg (Germany) lodged on 13 June 2019 — WEG Tevesstraße v Finanzamt Villingen-Schwenningen

(Case C-449/19)

(2019/C 348/02)

Language of the case: German

Referring court

Finanzgericht Baden-Württemberg

Parties to the main proceedings

Applicant: WEG Tevesstraße

Defendant: Finanzamt Villingen-Schwenningen

Question referred

Are the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) to be interpreted as precluding legislation of a Member State under which the supply of heat by associations of residential property owners to those owners is exempt from value added tax?

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