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Request for a preliminary ruling from the Înalta Curte de Casa?ie ?i Justi?ie (Romania) lodged on 28 June 2019 — UCMR — ADA Asocia?ia pentru Drepturi de Autor a Compozitorilor v Asocia?iei Culturale Suflet de Român, represented by its liquidator, Pro Management Insolv IPURL

(Case C-501/19)

(2019/C 372/09)

Language of the case: Romanian

Referring court

Înalta Curte de Casa?ie ?i Justi?ie

Parties to the main proceedings

Appellant: UCMR — ADA Asocia?ia pentru Drepturi de Autor a Compozitorilor

Respondent: Asocia?iei Culturale Suflet de Rom, represented by its liquidator, Pro Management Insolv IPURL

Questions referred

1.

Do the holders of rights in musical works supply services within the meaning of Articles 24(1) and 25(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) (the VAT Directive) to performance organisers from which collective management organisations, on the basis of an authorisation — a non-exclusive licence — receive remuneration, in their own name but on behalf of those right holders, for the public performance of musical works?

2.

If the first question is answered in the affirmative, do collective management organisations, when receiving remuneration from performance organisers for the right to perform musical works for a public audience, act as a taxable person within the meaning of Article 28 of the VAT Directive, and are they required to issue invoices including VAT to the respective performance organisers, and, when remuneration is paid to authors and other holders of copyright in musical works, are the latter, in turn, required to issue invoices including VAT to the collective management organisation?

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