

C_2019406EN.01001301.xml
2.12.2019

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Official Journal of the European Union

C 406/13

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 4 September 2019 —Tax Office D v E

(Case C-657/19)

(2019/C 406/19)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Tax Office D

Defendant: E

Questions referred

1.

In circumstances such as those in the main proceedings, does the preparation by a taxable person of expert reports on the care and support needs of patients for the Medizinischer Dienst der Krankenversicherung (Health Insurance Medical Service) fall within the scope of Article 132(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) (Directive 2006/112/EC)?

2.

If Question 1 is answered in the affirmative:

(a)

In order for an undertaking to be recognised as a body devoted to social wellbeing within the meaning of Article 132(1)(g) of Directive 2006/112/EC, is it sufficient if, as a subcontractor, it supplies services to a body recognised under national law as a body devoted to social wellbeing within the meaning of Article 132(1)(g) of Directive 2006/112/EC?

(b)

If Question 2(a) is answered in the negative: In circumstances such as those in the main

proceedings, is it sufficient that the expense incurred by the recognised body within the meaning of Article 132(1)(g) of Directive 2006/112/EC is borne entirely by the Health Insurance and Care and Support Insurance Funds in order for a subcontractor of that recognised body also to be regarded as a recognised body?

(c)

If Questions 2(a) and 2(b) are answered in the negative: In order for a taxable person to be recognised as a body devoted to social wellbeing, may a Member State subject such recognition to the condition that the taxable person has actually entered into a contract with a social security or social welfare authority, or is it sufficient if a contract with that taxable person could be entered into under national law?

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