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Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 20 September 2019 — Rádio Popular — Electrodomésticos, S.A. v Autoridade Tributária e Aduaneira

(Case C-695/19)

(2019/C 406/22)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: Rádio Popular — Electrodomésticos, S.A.

Defendant: Autoridade Tributária e Aduaneira

Question referred

Do transactions involving intermediation in the sale of extended warranties on household electrical appliances, which are carried out by a taxable person under VAT law whose principal activity consists in the sale of household electrical appliances to consumers, constitute financial transactions, or are they to be treated as such pursuant to the principles of neutrality and non-distortion of competition, for the purposes of exclusion of the amount represented by them from the calculation of the deductible proportion, in accordance with Article 135(1)(b) and/or (c) of Council Directive 2006/112/EC of 28 November 2006? (1)

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).