

C_2020087EN.01001001.xml
16.3.2020

EN

Official Journal of the European Union

C 87/10

Request for a preliminary ruling from the Bundesfinanzgericht (Austria) lodged on 20 December 2019 — Titanium Ltd

(Case C-931/19)

(2020/C 87/14)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Appellant: Titanium Ltd

Respondent authority: Finanzamt Wien 1/23

Question referred (1)

Is the term ‘fixed establishment’ to be interpreted as meaning that the existence of human and technical resources is always necessary and therefore that the service provider’s own staff must be present at the establishment, or can — in the specific case of the letting, subject to tax, of a property situated in national territory, which constitutes only a passive tolerance of an act or situation — that property, even without human resources, be regarded as a ‘fixed establishment’?

(1) On the interpretation of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1), as amended by Directive 2008/8/EC (OJ 2008 L 44, p. 11), and Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112 (OJ 2011 L 77, p. 1).