Downloaded via the EU tax law app / web

C_2020191EN.01000801.xml 8.6.2020

ΕN

Official Journal of the European Union

C 191/8

Request for a preliminary ruling from the Bundesfinanzgericht (Austria) lodged on 4 February 2020 — K v Finanzamt Linz

(Case C-58/20)

(2020/C 191/10)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Appellant: K

Respondent authority: Finanzamt Linz

Question referred

Must Article 135(1)(g) of Directive 2006/112/EC (1) be interpreted as meaning that the term 'management of special investment funds' also covers the tax-related responsibilities entrusted by the management company to a third party, consisting of ensuring that the income received by unit-holders from investment funds is taxed in accordance with the law?

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