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

(Case C-59/20)

(2020/C 191/11)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Applicant: DBKAG

Defendant: Finanzamt Linz

Question referred

Must Article 135(1)(g) of Directive 2006/112/EC (1) be interpreted as meaning that, for the purposes of the tax exemption provided for by that provision, the term ‘management of special investment funds’ also includes the granting by a third-party licensor to an investment management company (‘IMC’) of a right to use specialist software specifically designed for the management of special investment funds where, as in the case in the main proceedings, that specialist software is intended exclusively to perform specific and essential activities in connection with the management of the special investment funds but runs on the technical infrastructure of the IMC and can perform its functions only subject to the minor participation of the IMC and subject to ongoing recourse to market data provided by the IMC?

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