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Request for a preliminary ruling from the Niedersächsisches Finanzgericht (Germany) lodged on 2 June 2020 — I GmbH v Finanzamt H

(Case C-228/20)

(2020/C 271/34)

Language of the case: German

Referring court

Niedersächsisches Finanzgericht

Parties to the main proceedings

Applicant: I GmbH

Defendant: Finanzamt H

Questions referred

1.

Is Paragraph 4, point 14(b), of the Umsatzsteuergesetz (Law on Turnover Tax) (UStG) compatible with Article 132(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ('the VAT Directive'), (1) in so far as hospitals which are not bodies governed by public law qualify for exemption from tax on condition that they are approved within the meaning of Paragraph 108 of the Sozialgesetzbuch (SGB) V (Social Security Code, Book V)?

2.

If Question 1 is to be answered in the negative: When do hospitals governed by private law provide hospital care under social conditions comparable with those applicable to bodies governed by public law within the meaning of Article 132(1)(b) of the VAT Directive?

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