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Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 13 October 2020 — Autoridade Tributária e Aduaneira v Termas Sulfurosas de Alcafache, S.A.

(Case C-513/20)

(2021/C 19/22)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: Autoridade Tributária e Aduaneira

Defendant: Termas Sulfurosas de Alcafache, S.A.

Question referred

May payments made in return for the service of opening, for each user, an individual file setting out the clinical history entitling the user to purchase ‘traditional thermal cure’ treatments be included within the concept of ‘closely related activities’, provided for in Article 132(1)(b) of the VAT Directive (1), and may they, as such, be regarded as being exempt from VAT?

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