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Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 14 October 2020  
— B AG v Finanzamt A

(Case C-515/20)

(2021/C 28/25)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: B AG

Defendant: Finanzamt A

Questions referred

1.

Is the term ‘wood for use as firewood’ in Article 122 of Directive 2006/112/EC (1) to be interpreted as meaning that it includes any wood which, on the basis of its objective properties, is intended exclusively for burning?

2.

Can a Member State which introduces a reduced rate for supplies of wood for use as firewood on the basis of Article 122 of Directive 2006/112/EC establish its precise coverage using the Combined Nomenclature in accordance with Article 98(3) of Directive 2006/112/EC?

3.

If the answer to Question 2 is in the affirmative: May a Member State exercise the power conferred on it by Article 122 of Directive 2006/112/EC and Article 98(3) of Directive 2006/112/EC to establish the coverage of the reduced rate for supplies of wood for use as firewood using the Combined Nomenclature in keeping with the principle of tax neutrality, in such a way that supplies of various forms of wood for use as firewood, which differ in terms of their objective characteristics and properties but which, from the point of view of the average consumer, address the same need (in this case, heating), on the basis of the criterion of comparability in terms of use, and are thus in competition with each other, are subject to different rates of taxation?

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