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Request for a preliminary ruling from the Satversmes tiesa (Latvia) lodged on 13 November 2020  
— AS Pils?tas zemes dienests v Latvijas Republikas Saeima

(Case C-598/20)

(2021/C 35/48)

Language of the case: Latvian

Referring court

Satversmes tiesa

Parties to the main proceedings

Applicant: AS Pils?tas zemes dienests

Institution from which the contested measure emanated: Latvijas Republikas Saeima

Questions referred

1.

Must the exemption from value added tax for the leasing of immovable property provided for in Article 135(1)(l) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) be interpreted as meaning that that exemption applies to the leasing of land in the case of compulsory leasing?

2.

If the answer to the first question is in the affirmative — that is to say that the leasing of land in the case of compulsory leasing is exempt from value added tax — then, where all other instances of the leasing of land are subject to value added tax, is such an exemption not contrary to one of the principles of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, namely the principle of neutrality of value added tax?

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