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22.11.2021

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Official Journal of the European Union

C 471/18

Request for a preliminary ruling from the Kúria (Hungary) lodged on 22 July 2021 — CIG Pannónia Életbiztosító Nyrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-458/21)

(2021/C 471/25)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Appellant: CIG Pannónia Életbiztosító Nyrt.

Respondent: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Question referred

Must Article 132(1)(c) of [Council] Directive 2006/112/EC (1) [of 28 November 2006 on the common system of value added tax] be interpreted as meaning that a service used by [an insurance company] is exempt from VAT where the purpose of the service is:

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to verify the accuracy of a diagnosis of a serious illness with which the insured has been diagnosed; and

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to seek the best medical care available to treat the insured; and

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where included in the cover offered by the insurance policy and at the request of the insured, to arrange provision of the medical care abroad?

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