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Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 20 August 2021
— Finanzamt X v Y

(Case C-516/21)

(2022/C 95/08)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Defendant: Finanzamt X

Applicant: Y

Question referred

Does the tax liability for the leasing of permanently installed equipment and machinery pursuant to Article 135(2), first subparagraph, point (c) of Directive 2006/112/EC (1) ('the VAT Directive') cover

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only the isolated (independent) leasing of such equipment and machinery or also

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the leasing (letting) of such equipment and machinery which is exempt by virtue of (and as a supply ancillary to) a letting of a building, effected between the same parties, pursuant to Article 135(1)(l) of the VAT Directive?

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