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Request for a preliminary ruling from the Varhoven administrativen sad (Bulgaria) lodged on 6 October 2021 — Momtrade Ruse OOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

(Case C-620/21)

(2022/C 24/22)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Appellant in cassation and respondent in the cross-appeal: Momtrade Ruse OOD

Respondent in cassation and appellant in the cross-appeal: Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

Questions referred

1.

Can Article 132(1)(g) of the VAT Directive (1) be interpreted as meaning that it allows a commercial company registered as a social service provider in one Member State (in this case, Bulgaria) to rely on that provision in order to obtain a tax exemption for the social services which it provides in the territory of other Member States to private individuals who are nationals of those States? Is the answer to that question affected by the fact that the recipients of the services were referred to the provider by commercial companies registered in the Member States in which the services are provided?

2.

If Question 1 is answered in the affirmative, by what criteria and law (Bulgarian and/or Austrian and German law) is it necessary to assess, for the purposes of the interpretation and application of the aforesaid provision of EU law, whether the company audited is an organisation ‘recognised as being devoted to social wellbeing’ and whether it has been proven that the services are ‘closely linked to welfare and social security work’?

3.

Based on that interpretation, does the fact that a commercial company is registered as a provider of social services, as defined by national law, suffice in order for that company to be classed as an organisation 'recognised by the Member State concerned as being devoted to social wellbeing'?

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