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Request for a preliminary ruling from the Tribunal d'arrondissement (Luxembourg) lodged on 29 April 2022 — TP v Administration de l'enregistrement, des domaines et de la TVA

(Case C-288/22)

(2022/C 326/08)

Language of the case: French

Referring court

Tribunal d'arrondissement

Parties to the main proceedings

Applicant: TP

Defendant: Administration de l'enregistrement, des domaines et de la TVA

Questions referred

1.

Is a natural person who is a member of the board of directors of a public limited company incorporated under Luxembourg law carrying out an 'economic' activity within the meaning of Article 9 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, (1) and more specifically, are percentage fees received by that person to be regarded as remuneration paid in return for services provided to that company?

2.

Is a natural person who is a member of the board of directors of a public limited company incorporated under Luxembourg law carrying out his or her activity 'independently', within the meaning of Articles 9 and 10 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax?

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