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Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 30 June 2022 — Autoridade Tributária e Aduaneira v HPA — Construções, SA

(Case C-433/22)

(2022/C 380/04)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Appellant: Autoridade Tributária e Aduaneira

Respondent: HPA — Construções, SA

Question referred

Does paragraph 2 of Annex IV to the VAT Directive (1) preclude a provision of national law under which the reduced rate of VAT may be applied only to works contracts for the repair and renovation of buildings in private dwellings which are inhabited at the time when those works are carried out?

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