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Request for a preliminary ruling from the Curtea de Apel Cluj (Romania) lodged on 9 August 2022  
— Direc?ia General? Regional? a Finan?elor Publice Cluj-Napoca, Administra?ia Jude?ean? a Finan?elor Publice Cluj v SC Westside Unicat

(Case C-532/22)

(2022/C 451/13)

Language of the case: Romanian

Referring court

Curtea de Apel Cluj

Parties to the main proceedings

Applicants: Direc?ia General? Regional? a Finan?elor Publice Cluj-Napoca, Administra?ia Jude?ean? a Finan?elor Publice Cluj

Defendant: SC Westside Unicat

Questions referred

1.

Is Article 53 of the VAT Directive (1) to be interpreted as applying to services of the type at issue in this dispute, which is to say services provided by a video chat studio to a website operator, consisting in interactive sessions of an erotic nature filmed and transmitted in real [time] via the Internet (live streaming of digital content)?

2.

In the event that the first question is answered in the affirmative, then, for the purposes of interpreting the phrase ‘the place where those events actually take place’, appearing in Article 53 of the VAT Directive, is the place where the performers appear in front of the webcam relevant, or the place where the organiser of the sessions is established, or the place where customers see the images, or should some other place be taken into account?

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