

4. If it is permissible, under Article 34 of the Qualification Directive, that holders of asylum status are obliged, on pain of a fine, to pass a civic integration examination, and that holders of asylum status bear the full costs of integration programmes, does the amount of the loan to be repaid, whether or not together with the fine, then undermine the achievement of the purpose and useful effect of Article 34 of the Qualification Directive?

(¹) The name of the present case is fictitious and does not correspond to the actual name of any party to the proceedings.

(²) Directive 2011/95/EU of the European Parliament and of the Council of 13 December 2011 on standards for the qualification of third-country nationals or stateless persons as beneficiaries of international protection, for a uniform status for refugees or for persons eligible for subsidiary protection, and for the content of the protection granted (OJ 2011 L 337, p. 9).

Request for a preliminary ruling from the Înalta Curte de Casație și Justiție (Romania) lodged on 21 March 2023 — Centrul Român pentru Administrarea Drepturilor Artiștilor Interpreți (Credidam) v Guvernul României, Ministerul Finanțelor

(Case C-179/23, Credidam)

(2023/C 235/14)

Language of the case: Romanian

Referring court

Înalta Curte de Casație și Justiție

Parties to the main proceedings

Appellants in cassation — Defendants: Guvernul României, Ministerul Finanțelor

Respondent in cassation — Applicant: Centrul Român pentru Administrarea Drepturilor Artiștilor Interpreți (Credidam)

Questions referred

1. Does the collection, distribution and payment of remuneration by collective management organisations, in return for a fee, constitute a supply of services, within the meaning of Article 24(1) and Article 25(c) of Directive 2006/112/EC (¹) (the VAT directive), to copyright holders and holders of related rights?
2. If the first question is answered in the affirmative, does the work that collective management organisations do for rights holders constitute a supply of services within the meaning of the VAT directive even if the rights holders, on whose behalf collective management organisations collect remuneration, are not deemed to be providing a service to the users who are required to pay that remuneration?

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

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 22 March 2023 — Finanzamt T v S

(Case C-184/23, Finanzamt T II)

(2023/C 235/15)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Defendant and appellant on a point of law: Finanzamt T

Applicant and respondent on a point of law: S