

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

Questions referred

1. Does the bringing together of several persons into a single taxable person, as provided for in the second subparagraph of Article 4(4) of Directive 77/388/EEC, ⁽¹⁾ have the effect of removing supplies of goods or services made for consideration between those persons from the scope of value added tax as defined in Article 2(1) of that directive?
2. Do supplies of goods or services made for consideration between those persons fall within the scope of value added tax in any event in the case where the recipient of the supply of goods or services is not (or is only partly) entitled to deduct input tax, as there is otherwise a risk of tax losses?

⁽¹⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

Request for a preliminary ruling from the Amtsgericht Lörrach (Germany) lodged on 23 March 2023 — in the probate proceedings P. M. J. T., testator

(Case C-187/23, Albausy ⁽¹⁾)

(2023/C 235/16)

Language of the case: German

Referring court

Amtsgericht Lörrach

Parties to the main proceedings

Interested parties: E. V. G.-T., P. T., F. T., G. T.

Questions referred

- (a) Must point (a) of the second subparagraph of Article 67(1) of the Succession Regulation ⁽²⁾ be interpreted as meaning that it also refers to challenges raised in the procedure for issuing the European Certificate of Succession itself, which the court is not permitted to examine, and that it does not refer only to challenges raised in other proceedings?
- (b) If the answer to Question (a) is in the affirmative: Must point (a) of the second subparagraph of Article 67(1) of the Succession Regulation be interpreted as meaning that a European Certificate of Succession may not be issued even if challenges have been raised in the procedure for issuing the European Certificate of Succession, but they have already been examined in the proceedings for the issuance of a certificate of inheritance under German law?
- (c) If the answer to Question (a) is in the affirmative: Must point (a) of the second subparagraph of Article 67(1) of the Succession Regulation be interpreted as covering any challenges, even if they have not been substantiated and no formal evidence is to be taken of that fact?
- (d) If the answer to Question (a) is in the negative: In what form must the court state the reasons that led it to reject the challenges and to issue the European Certificate of Succession?

⁽¹⁾ The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.

⁽²⁾ Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession (OJ 2012 L 201, p. 107).

Request for a preliminary ruling from the Landgericht Mainz (Germany) lodged on 31 March 2023 — FT and RRC Sports GmbH v Fédération Internationale de Football Association (FIFA)

(Case C-209/23, RRC Sports)

(2023/C 235/17)

Language of the case: German

Referring court

Landgericht Mainz