

**Question referred**

Is consideration obtained or to be obtained by the supplier in return for a supply of goods, as referred to in Article 73 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, <sup>(1)</sup> to be understood as meaning the nominal value of the shares acquired or the issue value, if the parties have stipulated that the consideration is to be the issue value of the shares?

<sup>(1)</sup> OJ 2006 L 347, p. 1.

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**Request for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 18 April 2023 —  
Tecno\*37 v Ministero dello Sviluppo Economico, Camera di Commercio Industria Artigianato e  
Agricoltura di Bologna**

**(Case C-242/23, Tecno\*37)**

(2023/C 252/31)

*Language of the case: Italian*

**Referring court**

Consiglio di Stato

**Parties to the main proceedings**

*Applicant:* Tecno\*37

*Defendant:* Ministero dello Sviluppo Economico, Camera di Commercio Industria Artigianato e Agricoltura di Bologna

**Questions referred**

1. Must Article 5(3) of Law 39/1989 as reworded following infringement proceeding No 2018/2175 now be regarded as fully consistent with [EU] law, in particular in the light of the closure of the infringement proceeding itself?
2. Do the principles and objectives of Article 59(3) of Directive 2005/36/EC <sup>(1)</sup> (as amended by Directive 2013/55/[EU] <sup>(2)</sup>) and Article 25(1) of Directive 2006/123/EC <sup>(3)</sup> and, more generally, of Article 49 TFEU preclude rules such as the Italian rule contained in Article 5(3) of Law No 39/1989, which establishes, as a preventive and general provision, incompatibility between property brokerage activity and property management activity due to the mere fact that the two activities are carried out jointly and, therefore, without there being any need for chambers of commerce to subsequently ascertain on a case-by-case basis the nature of the brokerage carried out, without this being based on a specifically identified and proved 'overriding reason in the public interest' or, in any event, on a demonstration of the proportionality of the general incompatibility provided for with regard to the objective pursued?
3. Can a property agent in any case also act as a property manager, provided he or she does not seek to sell or purchase the property he or she manages since a conflict of interest would arise in this case?

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<sup>(1)</sup> Directive 2005/36/EC of the European Parliament and of the Council of 7 September 2005 on the recognition of professional qualifications (OJ 2005 L 255, p. 22).

<sup>(2)</sup> Directive 2013/55/EU of the European Parliament and of the Council of 20 November 2013 amending Directive 2005/36/EC on the recognition of professional qualifications and Regulation (EU) No 1024/2012 on administrative cooperation through the Internal Market Information System (the IMI Regulation) (OJ 2013 L 354, p. 132).

<sup>(3)</sup> Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market (OJ 2006 L 376, p. 36).

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