

In the event that the first question is answered in the affirmative:

2. Must the income-dependent 'Kinderbetreuungsgeld' be calculated by reference to the income actually earned in the Member State of employment (Germany) or by reference to the income which could hypothetically be earned from a comparable gainful activity in the Member State having secondary competence (Austria)?

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<sup>(1)</sup> OJ 2009 L 284, p. 1.

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**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 24 January 2018 —  
Finanzamt Trier v Cardpoint GmbH, as successor in law of Moneybox Deutschland GmbH**

**(Case C-42/18)**

(2018/C 152/06)

*Language of the case: German*

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

*Appellant on a point of law:* Finanzamt Trier

*Respondent on a point of law:* Cardpoint GmbH, as successor in law of Moneybox Deutschland GmbH

**Question referred**

Is technical and administrative assistance provided by a supplier of services to a bank operating a cash point (ATM) for cash withdrawals from the bank exempt from tax under Article 13.B(d)(3) of Directive 77/388/EEC <sup>(1)</sup> in the case where technical and administrative assistance of the same nature provided by a supplier of services for payments by card in connection with the sale of cinema tickets is, in accordance with the judgment of the Court of Justice of the European Union of 26 May 2016, *Bookit*, C-607/14, (EU:C:2016:355), not exempt from tax under that provision?

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<sup>(1)</sup> Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization 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).

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**Appeal brought on 26 January 2018 by Toontrack Music AB against the judgment of the General  
Court (Ninth Chamber) delivered on 22 November 2017 in Case T-771/16, Toontrack Music AB v  
European Union Intellectual Property Office**

**(Case C-48/18 P)**

(2018/C 152/07)

*Language of the case: Swedish*

**Parties**

*Appellant:* Toontrack Music AB (represented by: L.-E. Ström, advokat)

*Other party to the proceedings:* European Union Intellectual Property Office (EUIPO)

**Form of order sought**

The appellant, putting forward three different grounds of appeal, claims that the Court should

— set aside the judgment under appeal;