C/2025/4879

15.9.2025

Request for a preliminary ruling from the Bundesfinanzgericht (Austria) lodged on 30 May 2025 – ***X* v Finanzamt für Großbetriebe**

(Case C-360/25, Schoger II [1])

(C/2025/4879)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Applicant: ***X***

Defendant: Finanzamt für Großbetriebe

Question referred

The Court of Justice of the European Union is asked, pursuant to Article 267 TFEU, for a preliminary ruling on the question of whether the following exemption from value added tax (VAT) constitutes State aid within the meaning of Article 107(1) TFEU:

Tax exemption applies to other services rendered between undertakings which primarily carry out banking, insurance or pension fund transactions, provided that those services are used directly to conduct the aforementioned exempt transactions, and for the provision of personnel by those undertakings to the groupings referred to in the first sentence above.

[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.