

Reference for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 20 January 2010 — MINERVA Kulturreisen GmbH v Finanzamt Freital

(Case C-31/10)

(2010/C 100/27)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Minerva Kulturreisen GmbH

Defendant: Finanzamt Freital

Question referred

Does the ‘special scheme for travel agents’ in Article 26 of Directive 77/388/EEC ⁽¹⁾ apply also to the sale by a travel agent of opera tickets in isolation, without the provision of additional services?

⁽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)

Reference for a preliminary ruling from the Varhoven Kasatsionen sad (Bulgaria) lodged on 20 January 2010 — Toni Georgiev Semerdzhiev v Del-Pi-Krasimira Mancheva

(Case C-32/10)

(2010/C 100/28)

Language of the case: Bulgarian

Referring court

Varhoven Kasatsionen sad

Parties to the main proceedings

Applicant: Toni Georgiev Semerdzhiev

Defendant: Del-Pi-Krasimira Mancheva

Questions referred

1. Are the provisions of Directive 90/314/EEC ⁽¹⁾ applicable to the present case [the subject-matter of the dispute in the main proceedings]?
2. How is the term ‘other tourist services’ in Article 2(1)(c) of Directive 90/314/EEC to be interpreted, and does that term cover the organiser’s obligation to insure the consumer?
 - What risks must be covered by the insurance contract concluded, on behalf of the consumer, between the organiser and the insurance company?
 - What type of insurance must be provided by the insurance contract concluded, on behalf of the consumer, between the organiser and the insurance company: a group insurance policy covering all the participants in the package tour or an individual insurance policy covering each individual participant in the package tour?
3. Is the organiser’s obligation under Article 4(1)(b)(iv) of Directive 90/314/EEC to provide the consumer before the start of the tour with information on the optional conclusion of an insurance policy to cover the costs of assistance, including repatriation, in the event of an accident to be interpreted as meaning that it includes the organiser’s obligation to conclude an individual insurance policy with the consumer covering the costs of assistance, including repatriation, in the event of an accident?
4. Is the organiser of the tour obliged under Directive 90/314/EEC to provide the consumer with the original insurance policy before the tour commences?