

**Judgment of the Court (Third Chamber) of 3 September 2015 (request for a preliminary ruling from the Administrativen sad — Varna — Bulgaria) — Asparuhovo Lake Investment Company OOD v Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite**

(Case C-463/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Common system of value added tax — Directive 2006/112/EC — Articles 24(1), 25(b), 62(2), 63 and 64(1) — Meaning of ‘supply of services’ — Subscription contract for the supply of consulting services — Chargeable event — Need for proof of the actual supply of services — Chargeability of the tax)*

(2015/C 354/13)

Language of the case: Bulgarian

**Referring court**

Administrativen sad — Varna

**Parties to the main proceedings**

*Applicant:* Asparuhovo Lake Investment Company OOD

*Defendant:* Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

**Operative part of the judgment**

1. Article 24(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, must be interpreted as meaning that the term ‘supply of services’ includes subscription contracts for the supply of consulting services to an undertaking, in particular those of a legal, commercial or financial nature, under which a supplier has agreed to be available to the customer during the term of the contract.
2. As regards subscription contracts for consulting services, such as those at issue in the main proceedings, Articles 62(2), 63 and 64 (1) of Directive 2006/112 must be interpreted as meaning that the chargeable event and the chargeability of the tax occur upon the expiry of the period in respect of which the payment has been agreed, irrespective of whether and how often the customer has actually made use of the supplier’s services.

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<sup>(1)</sup> OJ C 439, 8.12.2014.

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**Request for a preliminary ruling from the Oberster Gerichtshof (Austria) lodged on 8 July 2015 — Leopoldine Gertraud Piringer**

(Case C-342/15)

(2015/C 354/14)

Language of the case: German

**Referring court**

Oberster Gerichtshof

**Parties to the main proceedings**

*Applicant and appellant:* Leopoldine Gertraud Piringer