Parties to the main proceedings

Applicants: Belgisch Syndicaat van Chiropraxie, Bart Vandendries, Belgische Unie van Osteopaten and Others, Plast.Surg. and Others, Belgian Society for Private Clinics and Others

Other party: Ministerraad

Questions referred

1. Should Article 132(1)(c) of Council Directive 2006/112/EC ([1]) of 28 November 2006 on the common system of value added tax be interpreted as meaning that that provision reserves the exemption to which it refers, in the case of both conventional and non-conventional practices, to practitioners of a medical or a paramedical profession that is subject to national legislation governing the healthcare professions and who meet the requirements laid down by that national legislation, and that persons who do not meet those requirements, but who are affiliated to a professional association of chiropractors or osteopaths and who meet the requirements laid down by that association, are excluded from that exemption?

2. Should Article 132(1)(b), (c) and (e), Article 134 and Article 98 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with points 3 and 4 of Annex III to that directive, in particular from the point of view of the principle of fiscal neutrality, be interpreted as meaning:

   (a) that they preclude a national provision which provides for a reduced rate of VAT to be applicable to medicinal products and medical aids supplied in connection with an operation or treatment of a therapeutic nature, whereas medicinal products and medical aids supplied in connection with an operation or treatment of a purely aesthetic nature, and closely related thereto, are subject to the normal rate of VAT;

   (b) or that they permit or require equal treatment of both the aforementioned cases?

3. Is there an obligation on the Constitutional Court to maintain, on a temporary basis, the effects of the … provisions to be annulled, as well as those of the provisions which, if necessary, must be annulled in whole or in part, if it follows from the answer to the first or the second question to be referred that those provisions are contrary to EU law, in order to enable the legislature to bring them into line with EU law?

([1]) OJ 2006, L 347, p. 1.

Request for a preliminary ruling from the Gerechtshof 's-Hertogenbosch (Netherlands) lodged on 16 October 2017 — A-Fonds v Inspecteur van de Belastingdienst

(Case C-598/17)

(2018/C 022/30)

Language of the case: Dutch

Referring court

Gerechtshof 's-Hertogenbosch

Parties to the main proceedings

Applicant: A-Fonds

Defendant: Inspecteur van de Belastingdienst

Questions referred

1) Is the extension of the scope of an existing system of aid as a result of a taxable person successfully invoking the right to the free movement of capital as laid down in Article 56 of the EC Treaty (now: Article 63 TFEU) to be regarded as a new system of aid resulting from an alteration to existing aid?

2) If so, does the task to be performed by the national court under Article 108(3) TFEU preclude the taxable person from being granted a tax advantage which that taxable person claims under Article 56 of the EC Treaty (now: Article 63 TFEU), or should a proposed judicial decision to grant that advantage be notified to the Commission, or should the national court take any other action or implement any other measure, in view of the supervisory task assigned to it under Article 108(3) TFEU?

Request for a preliminary ruling from the Amtsgericht Hamburg (Germany) lodged on 18 October 2017 — Dirk Harms and Others v Vueling Airlines SA

(Case C-601/17)

(2018/C 022/31)

Language of the case: German

Referring court

Amtsgericht Hamburg

Parties to the main proceedings

Applicants: Dirk Harms, Ann-Kathrin Harms, Nick-Julius Harms, Tom-Lukas Harms, Lilly-Karlotta Harms, Emma-Matilda Harms, the latter four represented by their parents Dirk Harms und Ann-Kathrin Harms

Defendant: Vueling Airlines SA

Question referred

Must the concept of 'reimbursement … by the means provided for in Article 7(3), of the full cost of the ticket at the price at which it was bought' in accordance with Article 8(1)(a) of Regulation No 261/2004 ([1]) be interpreted as referring to the amount paid by the passenger for the ticket in question, or is it the amount which the defendant air carrier has actually received, where an intermediary undertaking is involved in the booking process and collects the difference between what the passenger pays and what the air carrier receives without disclosing this?

([1]) Regulation (EC) No 261/2004 of the European Parliament and of the Council of 11 February 2004 establishing common rules on compensation and assistance to passengers in the event of denied boarding and of cancellation or long delay of flights, and repealing Regulation (EEC) No 295/91, OJ 2004 L 46, p. 1.

Request for a preliminary ruling from the Varhoven kasatsionen sad (Bulgaria) lodged on 23 October 2017 — PM v AH

(Case C-604/17)

(2018/C 022/32)

Language of the case: Bulgarian

Referring court

Varhoven kasatsionen sad

Parties to the main proceedings

Appellant: PM

Respondent: AH