

**Judgment of the Court (Third Chamber) of 3 October 2019 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Finanzamt Trier v Cardpoint GmbH, successor in law to Moneybox Deutschland GmbH**

(Case C-42/18) <sup>(1)</sup>

*(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Sixth Council Directive 77/388/EEC — Exemptions — Article 13B(d)(3) — Transactions concerning payments — Services supplied by a company to a bank relating to the operation of cash points)*

(2019/C 413/06)

Language of the case: German

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

Applicant: Finanzamt Trier

Defendant: Cardpoint GmbH, successor in law to Moneybox Deutschland GmbH

**Operative part of the judgment**

Article 13B(d)(3) of 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 must be interpreted as meaning that services supplied to a bank operating cashpoints, consisting in operating and maintaining those cashpoints, replenishing them, installing computer hardware and software necessary to read the data from bank cards, sending a cash withdrawal authorisation request to the bank which issued the bank card used, providing the cash requested and registering withdrawal transactions, do not constitute a transaction concerning payments which is exempt from value added tax for the purposes of that provision.

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<sup>(1)</sup> OJ C 152, 30.4.2018.

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**Judgment of the Court (First Chamber) of 3 October 2019 (request for a preliminary ruling from the Raad van State — Netherlands) — Staatssecretaris van Justitie en Veiligheid v A, B, P**

(Case C-70/18) <sup>(1)</sup>

*(Reference for a preliminary ruling — EEC-Turkey Association Agreement — Decision No 2/76 — Article 7 — Decision No 1/80 — Article 13 — ‘Standstill’ clauses — New restriction — Collection, registration and retention of biometric data of Turkish nationals in a central filing system — Overriding reasons of public interest — Objective of preventing and combating identity and document fraud — Articles 7 and 8 of the Charter of Fundamental Rights of the European Union — Right to respect for private life — Right to the protection of personal data — Proportionality)*

(2019/C 413/07)

Language of the case: Dutch

**Referring court**

Raad van State