

3. Does a municipality that charges fees for the transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law, such as in the circumstances of the present case, act as a taxable person within the meaning of Article 9(1) of Directive 2006/112, read in conjunction with Article 2(1)(a) thereof, or as a public authority within the meaning of Article 13 of that directive?

(¹) OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Bundesverwaltungsgericht (Germany) lodged on 20 August 2019 — Land Nordrhein-Westfalen v D.-H. T., acting as insolvency administrator in relation to the assets of J & S Service UG (limited liability)

(Case C-620/19)

(2019/C 383/51)

Language of the case: German

Referring court

Bundesverwaltungsgericht

Parties to the main proceedings

Appellant on a point of law, appellant in the first appeal and defendant: Land Nordrhein-Westfalen

Respondent in the appeal on a point of law, respondent in the first appeal and applicant: D.-H. T., acting as insolvency administrator in relation to the assets of J & S Service UG (limited liability)

Interested party: the representative of the federal interest before the Bundesverwaltungsgericht

Questions referred

1. Does Article 23(1)(j) of Regulation (EU) 2016/679 (¹) also serve to protect the interests of financial authorities?
2. If so, does the wording ‘the enforcement of civil law claims’ also cover the defence of the financial authority against civil law claims and must such claims already have been submitted?
3. Does the provision of Article 23(1)(e) of Regulation (EU) 2016/679 relating to the protection of an important financial interest of a Member State in taxation matters allow a restriction of the right of access under Article 15 of Regulation (EU) 2016/279 in relation to the defence of civil law insolvency avoidance claims against the financial authority?

(¹) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ 2016 L 119, p. 1).