

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 23 August 2019 — PAGE Internacional Lda. v Autoridade Tributária e Aduaneira

(Case C-630/19)

(2019/C 383/55)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)

Parties to the main proceedings

Applicant: PAGE Internacional Lda.

Defendant: Autoridade Tributária e Aduaneira

Question referred

Must Article 168(a) and Article 176 of Council Directive 2006/112/EC⁽¹⁾ of 28 November 2006 on the common system of value added tax and the principles of VAT neutrality and of proportionality be interpreted as meaning that the Portuguese legislature is entitled, under Article 21(1)(d) and 21(2)(d) of the Código do Imposto sobre o Valor Acrescentado (Value Added Tax Code), as approved by Decree No 394-B/84 of 26 December 1984, to limit the deductibility of the input VAT on expenditure on food to 50 %, even where the taxable person demonstrates that all that expenditure has been fully applied to the carrying on of its taxed economic activity?

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Centrale Raad van Beroep (Netherlands) lodged on 26 August 2019 — Y v CAK

(Case C-636/19)

(2019/C 383/56)

Language of the case: Dutch

Referring court

Centrale Raad van Beroep

Parties to the main proceedings

Applicant: Y

Defendant: CAK

Questions referred

1. Must Directive 2011/24/EU⁽¹⁾ be interpreted as meaning that persons referred to in Article 24 of Regulation (EC) No 883/2004,⁽²⁾ who receive benefits in their country of residence at the expense of the Netherlands but who are not insured in the Netherlands under the statutory health insurance scheme can rely directly on that directive for the reimbursement of costs of care provided?