

**Operative part of the judgment**

Article 26(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a supply of services consisting, for a business, in offering retail vouchers to its employees, in the context of a programme set up by that business, designed to recognise and reward the most deserving and high-performing employees, does not fall within its scope.

<sup>(1)</sup> OJ C 28, 25.1.2021.

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**Judgment of the Court (Grand Chamber) of 15 November 2022 (request for a preliminary ruling from the Bundesgerichtshof — Germany) — Senatsverwaltung für Inneres und Sport, Landesamtsaufsicht v TB**

(Case C-646/20) <sup>(1)</sup>

*(Reference for a preliminary ruling — Judicial cooperation in civil matters — Jurisdiction and the recognition and enforcement of decisions in matrimonial matters and the matters of parental responsibility — Divorce — Regulation (EC) No 2201/2003 — Article 2(4) and Article 21 — Concept of ‘judgment’ — Recognition, in a Member State, of the dissolution of a marriage agreed in an agreement between spouses and pronounced by a civil registrar of another Member State — Criterion for determining the existence of a ‘judgment’)*

(2023/C 15/09)

Language of the case: German

**Referring court**

Bundesgerichtshof

**Parties to the main proceedings**

*Applicant:* Senatsverwaltung für Inneres und Sport, Landesamtsaufsicht

*Defendant:* TB

*Intervening parties:* Standesamt Mitte von Berlin, RD

**Operative part of the judgment**

Article 2(4) of Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000,

must be interpreted, in particular for the purpose of the application of Article 21(1) of that regulation, as meaning that a divorce decree drawn up by a civil registrar of the Member State of origin, containing a divorce agreement concluded by the spouses and confirmed by them before that registrar in accordance with the conditions laid down by the legislation of that Member State, constitutes a ‘judgment’ within the meaning of Article 2(4).

<sup>(1)</sup> OJ C 44, 8.2.2021.