

- (b) the function of Public Prosecutor General, who — according to the position expressed by the Izba Dyscyplinarna Sądu Najwyższego (Disciplinary Chamber of the Supreme Court), that is, the body referred to in Question 3(a), would be entitled to lodge an appeal on a point of law against the decision made on appeal, and according to the position of the Izba Karna Sądu Najwyższego (Criminal Chamber of the Supreme Court), that is, the judicial body referred to in Question 3(b), and also according to the position of the Bar Association disciplinary court, is not entitled to lodge such an appeal, is by operation of law actually performed by the Minister for Justice,

should the Bar Association disciplinary court ignore that appeal if it is the only way in which it can ensure that the proceedings are compatible with Article 47 of the Charter and, in particular, prevent interference in those proceedings by a body which is not an independent and impartial tribunal for the purposes of that provision?

(¹) OJ 2006 L 376, p. 36.

Request for a preliminary ruling from the Bundesfinanzgericht (Austria) lodged on 4 February 2020 — K v Finanzamt Linz

(Case C-58/20)

(2020/C 191/10)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Appellant: K

Respondent authority: Finanzamt Linz

Question referred

Must Article 135(1)(g) of Directive 2006/112/EC (¹) be interpreted as meaning that the term ‘management of special investment funds’ also covers the tax-related responsibilities entrusted by the management company to a third party, consisting of ensuring that the income received by unit-holders from investment funds is taxed in accordance with the law?

(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 Bundesfinanzgericht (Austria) lodged on 4 February 2020 — DBKAG v Finanzamt Linz

(Case C-59/20)

(2020/C 191/11)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Applicant: DBKAG

Defendant: Finanzamt Linz

Question referred

Must Article 135(1)(g) of Directive 2006/112/EC ⁽¹⁾ be interpreted as meaning that, for the purposes of the tax exemption provided for by that provision, the term 'management of special investment funds' also includes the granting by a third-party licensor to an investment management company ('IMC') of a right to use specialist software specifically designed for the management of special investment funds where, as in the case in the main proceedings, that specialist software is intended exclusively to perform specific and essential activities in connection with the management of the special investment funds but runs on the technical infrastructure of the IMC and can perform its functions only subject to the minor participation of the IMC and subject to ongoing recourse to market data provided by the IMC?

⁽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 Bundesgerichtshof (Germany) lodged on 13 February 2020 — ZM in his capacity as liquidator in the insolvency proceedings relating to Oeltrans Befrachtungsgesellschaft mbH v E.A. Frerichs

(Case C-73/20)

(2020/C 191/12)

Language of the case: German

Referring court

Bundesgerichtshof

Parties to the main proceedings

Appellant in the appeal on a point of law: ZM in his capacity as liquidator in the insolvency proceedings relating to Oeltrans Befrachtungsgesellschaft mbH

Defendant in the appeal on a point of law: E.A. Frerichs

Question referred

Are Article 13 of Council Regulation (EC) No 1346/2000 of 29 May 2000 on insolvency proceedings ⁽¹⁾ and Article 12(1)(b) of Regulation (EC) No 593/2008 of the European Parliament and of the Council of 17 June 2008 on the law applicable to contractual obligations ('Rome I') ⁽²⁾ to be interpreted as meaning that the law applicable to a contract under the latter regulation also governs the payment made by a third party in performance of a contracting party's contractual payment obligation?

⁽¹⁾ OJ 2000 L 160, p. 1.

⁽²⁾ OJ 2008 L 177, p. 6.

Request for a preliminary ruling from the Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD) (Portugal) lodged on 27 February 2020 — RC v Autoridade Tributária e Aduaneira

(Case C-103/20)

(2020/C 191/13)

Language of the case: Portuguese

Referring court

Tribunal Arbitral Tributário (Centro de Arbitragem Administrativa — CAAD)