

Parties to the main proceedings

Applicant and respondent in the appeal on a point of law: Lokomotion Gesellschaft für Schienentraktion mbH

Defendant and appellant in the appeal on a point of law: ÖBB-Infrastruktur Aktiengesellschaft

Questions referred

1. Is the Court of Justice of the European Union competent to interpret the Uniform Rules concerning the Contract of Use of Infrastructure in International Rail Traffic (CUI; Appendix E to the Convention concerning International Carriage by Rail [COTIF]) ⁽¹⁾?

2. If the first question is answered in the affirmative:

Is Article 8(1)(b) CUI to be interpreted in such a way that the liability of the manager for loss of or damage to property as codified therein also includes the costs incurred by the carrier as a result of having to lease locomotives to replace his existing locomotives due to damage caused to them?

3. If the first question is answered in the affirmative and the second question in the negative:

Are Articles 4 and 19(1) CUI to be interpreted to the effect that the parties to the contract may effectively assume greater liability by means of a blanket reference to national law, if this means that, in derogation from strict liability in accordance with CUI, liability is conditional upon fault, even though the extent of liability is greater?

⁽¹⁾ 2013/103/EU: Council Decision of 16 June 2011 on the signing and conclusion of the Agreement between the European Union and the Intergovernmental Organisation for International Carriage by Rail on the Accession of the European Union to the Convention concerning International Carriage by Rail (COTIF) of 9 May 1980, as amended by the Vilnius Protocol of 3 June 1999 (OJ 2013 L 51, p. 1).

Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 13 October 2020 — *Autoridade Tributária e Aduaneira v Termas Sulfurosas de Alcafache, S.A.*

(Case C-513/20)

(2021/C 19/22)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: Autoridade Tributária e Aduaneira

Defendant: Termas Sulfurosas de Alcafache, S.A.

Question referred

May payments made in return for the service of opening, for each user, an individual file setting out the clinical history entitling the user to purchase 'traditional thermal cure' treatments be included within the concept of 'closely related activities', provided for in Article 132(1)(b) of the VAT Directive ⁽¹⁾, and may they, as such, be regarded as being exempt from VAT?

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