

3. Is a national law, namely Article 68(4) of the Bulgarian Law on the Ministry of Interior, which provides for the obligation of the court of first instance to order the forced collection of personal data (taking photographs for the file, taking fingerprints, and taking samples in order to create a DNA profile), compatible with Article 6(a) of Directive 2016/680 in conjunction with Article 48 of the Charter, if a person who is charged with a premeditated criminal offence requiring public prosecution refuses to voluntarily cooperate in the collection of these personal data, without the court being able to assess whether there are serious grounds for believing that the person has committed the criminal offence with which he or she is charged?
4. Is a national law, namely Article 68(1) to (3) of the Bulgarian Law on the Ministry of Interior, which provides, as a general rule, for the taking of photographs for the file, the taking of fingerprints, and the taking of samples in order to create a DNA profile for all persons who are charged with a premeditated criminal offence requiring public prosecution, compatible with Article 10, Article 4(1)(a) and (c), and Article 8(1) and (2) of Directive 2016/680?

(¹) Directive (EU) 2016/680 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 by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA (OJ 2016 L 119, p. 89).

(²) 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).

**Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on
1 April 2021 — Autoridade Tributária e Aduaneira v DSR. — Montagem e Manutenção de
Ascensores e Escadas Rolantes SA**

(Case C-218/21)

(2021/C 252/17)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: Autoridade Tributária e Aduaneira

Defendant: DSR. — Montagem e Manutenção de Ascensores e Escadas Rolantes SA

Questions referred for a preliminary ruling

1. Is it compatible with European Union law, in particular Annex IV to the [Sixth] VAT Directive, (¹) for point 2.27 of List I annexed to the VAT Code to be applied in such a way that it is taken to mean that it includes the repair and maintenance of lifts carried out by the undertaking to which the facts ... above relate and that it results in the application of the reduced rate of VAT?
2. Is it compatible with European Union law, in particular Annex IV to the [Sixth] VAT Directive, for that provision of the VAT Code to be applied in such a way that it also takes into account other provisions of national law, namely Article 1207, Article 204(1)(e) and (3), and Article 1421(2)(b) of the Civil Code (provisions governing the concepts of works contract and immovable property and the presumption that a lift is a common part of a building in co-ownership)?

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