

**Parties to the main proceedings**

*Applicant:* Biedrība 'Latvijas Informācijas un komunikācijas tehnoloģijas asociācija'

*Defendant:* Valsts ieņēmumu dienests

**Questions referred**

- (1) Must Article 9(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax <sup>(1)</sup> be interpreted as meaning that a not-for-profit organisation whose activity is aimed at implementing State aid schemes financed by the European Regional Development Fund is to be treated as a taxable person who carries out an economic activity?
- (2) Must Article 28 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax be interpreted as meaning that an association which does not actually supply training services is nevertheless to be equated with a supplier of services where the services were acquired from another economic operator in order to ensure the implementation of a State aid project financed by the European Regional Development Fund?
- (3) Pursuant to Article 73 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, if a supplier of services receives only partial consideration from the recipient of the service for the service supplied (30 %) but the remaining cost of the service is covered by an aid payment from the European Regional Development Fund, is the taxable consideration the total amount received by the supplier of services from both the recipient of the service and a third party in the form of an aid payment?

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<sup>(1)</sup> OJ 2006 L 347, p. 1.

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**Request for a preliminary ruling from the Amtsgericht Groß-Gerau (Germany) lodged on  
23 February 2023 — PU v SmartSport Reisen GmbH**

**(Case C-108/23, SmartSport Reisen)**

(2023/C 173/28)

*Language of the case: German*

**Referring court**

Amtsgericht Groß-Gerau

**Parties to the main proceedings**

*Applicant:* PU

*Defendant:* SmartSport Reisen GmbH

**Question referred**

Is Article 18(1) of Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters <sup>(1)</sup> to be interpreted as meaning that, in addition to regulating international jurisdiction, the provision also lays down a rule to be observed by the adjudicating court as to the territorial jurisdiction of the national courts in matters pertaining to travel contracts where both the consumer, as the traveller, and his or her contractual partner, as the tour operator, are domiciled in the same Member State, however the destination is not in that Member State but is located abroad, with the consequence that the consumer can bring contractual claims against the tour operator before the court for his or her place of domicile as a supplement to national rules?

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<sup>(1)</sup> OJ 2012 L 351, p. 1.