

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 29 March 2023 —
Finanzamt X v Y KG**

(Case C-207/23, Finanzamt X)

(2023/C 252/21)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant on a point of law: Finanzamt X

Respondent in the appeal on a point of law: Y KG

Questions referred

1. If a taxable person makes heat from its company available to another taxable person for the latter's economic operations free of charge (in this case: allocation of heat from the cogeneration plant of an electricity provider for the benefit of an agricultural company for the purpose of heating asparagus fields), is this to be regarded as an 'application by a taxable person of goods forming part of his business assets' in the form of a 'disposal free of charge' within the meaning of Article 16 of Directive 2006/112/EC (the VAT Directive)? ⁽¹⁾

Is the answer to this question dependent on whether the taxable person receiving the heat uses it for purposes that would entitle that person to a deduction of input tax?

2. In the case of an application of goods (within the meaning of Article 16 of the VAT Directive), is the cost price within the meaning of Article 74 of the VAT Directive to be calculated solely on the basis of those costs that are subject to input tax?
3. Does the cost price include only direct production or generation costs, or does it also include only indirectly attributable costs such as financing costs?

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

**Appeal brought on 4 April 2023 by NS against the judgment of the General Court (Tenth Chamber)
delivered on 25 January 2023 in Case T-805/21, NS v Parliament**

(Case C-218/23 P)

(2023/C 252/22)

Language of the case: French

Parties

Appellant: NS (represented by: L. Levi, avocate)

Other party to the proceedings: European Parliament

Form of order sought

The appellant claims that the Court should:

- declare the present appeal admissible and founded;
- set aside the judgment of the General Court of 25 January 2023 in Case T-805/21;