

3. Article 2d(1)(a) of Council Directive 89/665/EEC of 21 December 1989, on the coordination of the laws, regulations and administrative provisions relating to the application of review procedures to the award of public supply and public works contracts, as amended by Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014, must be interpreted as meaning that it does not apply where a contract notice has been published in the Official Journal of the European Union, even if, first, the estimated quantity and/or the estimated value of the products to be supplied under the envisaged contract is not set out in the contract notice but rather in the tender specifications and, second, neither that contract notice nor those tender specifications mention a maximum quantity or a maximum value of the products to be supplied under that framework contract.

⁽¹⁾ OJ C 95, 23.3.2020.

Judgment of the Court (First Chamber) of 17 June 2021 (request for a preliminary ruling from the Bundesfinanzgericht — Austria) — K (C-58/20), DBKAG (C-59/20) v Finanzamt Österreich, formerly Finanzamt Linz

(Joined Cases C-58/20 and C-59/20) ⁽¹⁾

(References for a preliminary ruling — Value added tax (VAT) — Directive 2006/112/EC — Article 135(1) — Exemptions — Management of special investment funds — Outsourcing — Services provided by a third party)

(2021/C 310/07)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Applicants: K (C-58/20), DBKAG (C-59/20)

Defendant: Finanzamt Österreich, formerly Finanzamt Linz

Operative part of the judgment

Article 135(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the provision of services by third parties to management companies of special investment funds, such as tax-related responsibilities consisting in ensuring that the income received from the fund by the unit-holders is taxed in accordance with national law and the grant of a right to use software which is used exclusively to carry out calculations which are essential for risk management and performance measurement, fall within the scope of the exemption provided for in that provision if they are intrinsically connected to the management of such funds and if they are provided exclusively for the purpose of managing such funds, even if those services are not outsourced in their entirety.

⁽¹⁾ OJ C 191, 8.6.2020.