4. If Question 2 and/or 3 is to be answered in the affirmative, must repackaging by means of 'reboxing' nevertheless be deemed to be objectively necessary within the meaning of the five conditions for exhaustion in respect of the repackaging (see judgments of 11 July 1996, *Bristol-Myers Squibb and Others*, C-427/93, C-429/93 and C-436/93, EU:C:1996:282, paragraph 79, and of 26 April 2007, *Boehringer Ingelheim and Others*, C-348/04, EU:C:2007:249, paragraph 21) if the national authorities state, in their current guidelines for implementing the requirements of the Falsified Medicines Directive or other such announcements of the authorities, that the resealing of opened packaging is not normally accepted or, at least, is accepted only on an exceptional basis and under strict conditions?

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([1]) Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use (OJ 2001 L 311, p. 67).

([2]) Directive 2011/62/EU of the European Parliament and of the Council of 8 June 2011 amending Directive 2001/83/EC on the Community code relating to medicinal products for human use, as regards the prevention of the entry into the legal supply chain of falsified medicinal products (OJ 2011 L 174, p. 74).

([3]) Commission Delegated Regulation (EU) 2016/161 of 2 October 2015 supplementing Directive 2001/83/EC of the European Parliament and of the Council by laying down detailed rules for the safety features appearing on the packaging of medicinal products for human use (OJ 2016 L 32, p. 1).

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**Request for a preliminary ruling from the Niedersächsisches Finanzgericht (Germany) lodged on 2 June 2020 — I GmbH v Finanzamt H**

**(Case C-228/20)**

(2020/C 271/34)

*Language of the case: German*

**Referring court**

Niedersächsisches Finanzgericht

**Parties to the main proceedings**

*Applicant:* I GmbH

*Defendant:* Finanzamt H

**Questions referred**

1. Is Paragraph 4, point 14(b), of the Umsatzsteuergesetz (Law on Turnover Tax) (UStG) compatible with Article 132(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ('the VAT Directive'), ([1]) in so far as hospitals which are not bodies governed by public law qualify for exemption from tax on condition that they are approved within the meaning of Paragraph 108 of the Sozialgesetzbuch (SGB) V (Social Security Code, Book V)?

2. If Question 1 is to be answered in the negative: When do hospitals governed by private law provide hospital care under social conditions comparable with those applicable to bodies governed by public law within the meaning of Article 132 (1)(b) of the VAT Directive?

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([1]) OJ 2006 L 347, p. 1.