

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 22 July 2020 —
Finanzamt B v X-Beteiligungsgesellschaft mbH**

(Case C-324/20)

(2020/C 313/19)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Finanzamt B

Defendant: X-Beteiligungsgesellschaft mbH

Questions referred

1. Does a service provided on a single occasion and therefore not in relation to a certain period of time give rise to successive statements of account or successive payments within the meaning of Article 64(1) of the VAT Directive ⁽¹⁾ merely on the basis of an agreement to pay in instalments?
2. Alternatively, if the first question is answered in the negative: Is non-payment within the meaning of Article 90(1) of the VAT Directive to be assumed if the taxable person, when providing his service, agrees that the service is to be paid for in five annual instalments and the national law relating to cases of subsequent payment provides for an adjustment by which the previous reduction in the taxable amount is cancelled again in accordance with that article?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Tribunal du travail du Brabant wallon, division Wavre
(Belgium) lodged on 24 July 2020 — PR v Agence fédérale pour l'Accueil des demandeurs d'asile
(Fedasil)**

(Case C-335/20)

(2020/C 313/20)

Language of the case: French

Referring court

Tribunal du travail du Brabant wallon, division Wavre

Parties to the main proceedings

Applicant: PR

Defendant: Agence fédérale pour l'Accueil des demandeurs d'asile (Fedasil)

Questions referred

1. Does the decision taken by a public administrative authority to change the mandatory place of registration of an asylum applicant in a reception centre, where the primary mission of that centre is to facilitate the transfer of that individual to the Member State with jurisdiction to examine his application for protection, interpreted as a preparatory measure for the effective transfer, where that individual has lodged a motion to set aside and suspend that removal order before a national court, already constitute the enforcement of that removal order within the meaning of the Dublin III Regulation? ⁽¹⁾