

**Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on
27 September 2017 — Staatssecretaris van Financiën, L.W. Geelen**

(Case C-568/17)

(2017/C 424/33)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: Staatssecretaris van Financiën

Defendant: L.W. Geelen

Questions referred

- 1 (a) Should the first indent of Article 9(2)(c) of the Sixth Directive, ⁽¹⁾ or Article 52(a) of the VAT Directive of 2006 ⁽²⁾ (version to 1 January 2010), respectively, be interpreted as also covering the provision, in return for payment, of live interactive erotic webcam sessions?
 - (b) If question 1(a) is answered in the affirmative, should the phrase ‘the place where those services are physically carried out’ in Article 9(2)(c) of the Sixth Directive or ‘the place where the services are physically carried out’ in the introductory sentence of Article 52 of the VAT Directive of 2006, respectively, then be interpreted as meaning that the decisive factor is the place where the models perform in front of the webcam or the place where the visitors view the images, or could even some other place be envisaged?
2. Should the twelfth indent of Article 9(2)(e) of the Sixth Directive or Article 56(1)(k) of the VAT Directive of 2006 (version to 1 January 2010), read in conjunction with Article 11 of the VAT Regulation of 2005, ⁽³⁾ be interpreted as meaning that the provision, in return for payment, of live interactive erotic webcam sessions can be deemed to be an ‘electronically supplied service’?
3. If both question 1(a) and question 2 are answered in the affirmative, and the designation of the place of the service according to the relevant provisions of the directives concerned results in a different outcome, how should the place of the service then be determined?

⁽¹⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

⁽²⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

⁽³⁾ Council Regulation (EC) No 1777/2005 of 17 October 2005 laying down implementing measures for Directive 77/388/EEC on the common system of value added tax (OJ 2005 L 288, p. 1).

**Request for a preliminary ruling from the Arbeits- und Sozialgericht Wien (Austria) lodged on
3 October 2017 — BUAK Bauarbeiter-Urlaubs- u. Abfertigungskasse v Gradbeništvo Korana d.o.o.**

(Case C-579/17)

(2017/C 424/34)

Language of the case: German

Referring court

Arbeits- und Sozialgericht Wien