

ECJ Preliminary Ruling Request (VAT): *Finanzamt O* (Case C-68/23) – Bundesfinanzhof Submits Referral on Establishment of VAT Place of Supply Rules of Services to Which a Single-Purpose Voucher Relates

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On 22 May 2023, a preliminary ruling request lodged on 8 February 2023, was published in the Official Journal of the European Union. By this, the Bundesfinanzhof (German Federal Fiscal Court) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case *M-GbR v. Finanzamt O* (C-68/23) on the qualification of prepaid cards or voucher codes as single-purpose or multi-purpose vouchers, when the prepaid cards relate to electronically supplied services. This, considering that the multiple transfers of these prepaid cards may constitute supplies of services, if the place of supply of the electronic services to which the vouchers relate is known at the time of issuance.

The Bundesfinanzhof requested the ECJ to answer the following questions:

- "1. Does a single-purpose voucher exist within the meaning of Article 30a(2) of the VAT Directive where:
 - the place of supply of the services to which the voucher relates is established is [*sic*] known in so far as those services are intended to be supplied to final consumers within the territory of a Member State,
 - but the fiction of the first subparagraph of Article 30b(1) first sentence of the VAT Directive, according to which also the transfer of the voucher between taxable persons is considered as providing the service to which the voucher relates, gives rise to a service in the territory of another Member State?
2. If the first question is answered in the negative (and hence a multi-purpose voucher exists in the present case): Does subparagraph 1 of Article 30b(2) of the VAT Directive, according to which the actual provision of the services in return for a multi-purpose voucher accepted as consideration or part consideration by the supplier is subject to VAT pursuant to Article 2 of the VAT Directive, whereas each preceding transfer of that multi-purpose voucher is not subject to VAT, preclude a differently substantiated tax obligation (judgment of the Court of Justice of the European Union of 3 May 2012, *Lebara*, C-520/10, EU:C:2012:264)?"

