

Judgment of the Court (Fifth Chamber) of 21 February 2013 (request for a preliminary ruling from the Nejvyšší správní soud — Czech Republic) — Město Žamberk v Finanční ředitelství v Hradci Králové, now Odvolací finanční ředitelství

(Case C-18/12) ⁽¹⁾

(Taxation — VAT — Directive 2006/112/EC — Article 132(1)(m) — Exemption — Supply of services closely linked to sport or physical education — Taking part in sporting activities of a non-organised and unsystematic nature — Municipal aquatic park)

(2013/C 114/25)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant: Město Žamberk

Defendant: Finanční ředitelství v Hradci Králové, now Odvolací finanční ředitelství

Re:

Request for a preliminary ruling — Nejvyšší správní soud — Interpretation of Article 132(1)(m) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Exemptions — Supplies of services closely linked to sport or physical education — Occasional unsystematic participation in recreational sporting activities in a swimming pool complex (aquatic park) operated by the municipality and provided with facilities for those activities

Operative part of the judgment

1. Article 132(1)(m) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that non-organised and unsystematic sporting activities which are not aimed at participation in sports competitions may be categorised as taking part in sport within the meaning of that provision.
2. Article 132(1)(m) of Directive 2006/112 must be interpreted as meaning that access to an aquatic park offering visitors not only facilities for engaging in sporting activities but also other types of amusement or rest may constitute a supply of services closely linked to sport. It is for the referring court to determine whether, in the

light of the interpretative guidance provided by the Court of Justice of the European Union in the present judgment and having regard to the specific circumstances of the case in the main proceedings, that is the position in that case.

⁽¹⁾ OJ C 98, 31.3.2012.

Judgment of the Court (Third Chamber) of 21 February 2013 (request for a preliminary ruling from the Ankenævnet for Statens Uddannelsesstøtte — Denmark) — LN v Styrelsen for Videregående Uddannelser og Uddannelsesstøtte

(Case C-46/12) ⁽¹⁾

(Citizenship of the Union — Freedom of movement for workers — Principle of equal treatment — Article 45(2) TFEU — Regulation (EEC) No 1612/68 — Article 7(2) — Directive 2004/38/EC — Article 24(1) and (2) — Derogation from the principle of equal treatment for maintenance aid for studies consisting in student grants or student loans — European Union citizen studying in a host Member State — Paid employment prior to and subsequent to the start of studies — Principal objective of the person concerned at the time of entry on the territory of the host Member State — Effect on his classification as worker and on his entitlement to student grants)

(2013/C 114/26)

Language of the case: Danish

Referring court

Ankenævnet for Statens Uddannelsesstøtte

Parties to the main proceedings

Applicant: LN

Defendant: Styrelsen for Videregående Uddannelser og Uddannelsesstøtte

Re:

Request for a preliminary ruling — Ankenævnet for Uddannelsesstøtten — Interpretation of Article 7(1)(c), read in conjunction with Article 24(2), of Directive 2004/38/EC of the European Parliament and of the Council of 29 April 2004 on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States, amending Regulation (EEC) No 1612/68 and repealing Directives 64/221/EEC, 68/360/EEC, 72/194/EEC, 73/148/EEC, 75/34/EEC, 75/35/EEC, 90/364/EEC, 90/365/EEC and 93/96/EEC (OJ 2004 L 158, p. 77) — Equal treatment for