

Judgment of the Court (Sixth Chamber) of 27 September 2012 (reference for a preliminary ruling from the First-tier Tribunal (Tax Chamber) (United Kingdom)) — Field Fisher Waterhouse LLP v Commissioners for Her Majesty's Revenue and Customs

(Case C-392/11) ⁽¹⁾

(VAT — Exemption for leasing of immovable property — Leasing of commercial premises — Services connected with the leasing — Classification of the transaction for VAT purposes — Transaction consisting of a single supply or several independent supplies)

(2012/C 366/24)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicant: Field Fisher Waterhouse LLP

Defendant: Commissioners for Her Majesty's Revenue and Customs

Re:

Reference for a preliminary ruling — First-tier Tribunal (Tax Chamber) — Interpretation 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 for other activities — Scope of the VAT exemption for the leasing of immovable property — Inclusion of charges for certain management and maintenance services for the building and the common parts — Classification of the transaction, for VAT purposes, as a single supply or as independent supplies — Interpretation of the Court's judgment of 11 June 2009 in Case C-572/07 *RLRE Tellmer Property*

Operative part of the judgment

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the leasing of immovable property and the supplies of services linked to that leasing, such as those at issue in the main proceedings, may constitute a single supply from the point of view of value added tax. The fact that the lease gives the landlord the right to terminate it if the tenant fails to pay the service charges supports the view that there is a single supply, but does not necessarily constitute the decisive element for the purpose of assessing whether there is such a supply. On the other hand, the fact that services such as those at issue in the main proceedings could in principle be supplied by a third party does not allow the conclusion that they cannot, in the circumstances of the dispute in the main proceedings, constitute a single supply. It is for the referring court to determine whether, in the light of the interpre-

tative guidance provided by the Court in this judgment and having regard to the particular circumstances of the case, the transactions in question are so closely linked to each other that they must be regarded as constituting a single supply of the leasing of immovable property.

⁽¹⁾ OJ C 282, 24.9.2011.

Judgment of the Court (Sixth Chamber) of 4 October 2012 — Commission v Kingdom of Spain

(Case C-403/11) ⁽¹⁾

(Failure of Member State to fulfil obligations — Directive 2000/60/EC — River basin management plans — Publication and reporting to the Commission — Public information and consultation — Failure to undertake)

(2012/C 366/25)

Language of the case: Spanish

Parties

Applicant: European Commission (represented initially by I. Hadjiyannis and G. Valero Jordana, then by B. Simon, acting as Agents)

Defendant: Kingdom of Spain (represented by: A. Rubio González, agent)

Re:

Failure of a Member State to fulfil obligations — Infringement of Article 13(1), (2), (3) and (6), Article (14)(1)(c) and Article 15(1) of Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ 2000 L 327, p. 1) — River basin management plans — Public information and consultation — Reporting of those management plans

Operative part of the judgment

The Court:

1. Declares that the Kingdom of Spain:

- by failing to adopt, by 22 December 2009, river basin management plans, except in the case of the river basin district of Catalonia, and by failing to send to the European Commission and other Member States concerned, by 22 March 2010, copies of those plans, in accordance with Article 13(1) to (3) and (6) and Article 15(1) of Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy, as amended by Directive 2008/32/EC of the European Parliament and of the Council of 11 March 2008, and