



C/2025/371

27.1.2025

Judgment of the Court (Seventh Chamber) of 28 November 2024 (request for a preliminary ruling from the Oberster Gerichtshof – Austria) – rhtb: projekt gmbh v Parkring 14-16 Immobilienverwaltung GmbH

(Case C-622/23, ⁽¹⁾ rhtb)

(Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Article 2(1)(c) – Scope – Taxable transactions – Contract for services for the carrying out of a building project – Termination of the contract by the customer – Concept of ‘remuneration’ – Characterisation – Obligation to pay the total amount agreed after deduction of the costs saved by the supplier – Article 73 – Taxable amount)

(C/2025/371)

Language of the case: German

Referring court

Oberster Gerichtshof

Parties to the main proceedings

Applicant: rhtb: projekt gmbh

Defendant: Parkring 14-16 Immobilienverwaltung GmbH

Operative part of the judgment

Article 2(1)(c) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

must be interpreted as meaning that the amount contractually due following the termination, by the recipient of a supply of services, of a contract validly concluded for that supply of services, subject to value added tax, which the supplier had begun providing and which it was prepared to complete, must be regarded as constituting the remuneration for a supply of services for consideration, within the meaning of Directive 2006/112.

⁽¹⁾ OJ C C/2023/1438.