

## Case C-20/91

Pieter de Jong

v

Staatssecretaris van Financiën

(Reference for a preliminary ruling  
from the Hoge Raad der Nederlanden)

(VAT assessment — Sixth VAT Directive)

Report for the Hearing .....	I - 2848
Opinion of Advocate General Jacobs delivered on 27 February 1992 .....	I - 2857
Judgment of the Court (Third Chamber), 6 May 1992 .....	I - 2864

### Summary of the Judgment

*Tax provisions — Harmonization of laws — Turnover taxes — Common system of value added tax — Taxable transactions — Application of goods forming part of the assets of a business for private use of the taxable person — Construction, in pursuit of business and for private occupation, of a dwelling on land bought and owned in a private capacity — Only the building taxable (Council Directive 77/388, Arts 5(6) and 11A(1)(b))*

Article 5(6) of the Sixth Directive (77/388), which assimilates to a supply made for consideration the application for private use by a taxable person of goods forming part of the assets of his business where those goods gave rise to a right to deduct VAT, must be interpreted as meaning that, when a taxable person (a building contractor) acquires land solely for his private use but erects on that

land in the pursuit of his business a dwelling for his own use, only the house, and not the land, is to be regarded for the purposes of that provision as having been applied for his private use. The basis of assessment will then, in accordance with Article 11A(1)(b), comprise solely the value of the building and not that of the land.