

Case C-163/91

Van Ginkel Waddinxveen BV and Reis- en
Passagebureau Van Ginkel BV

v

Inspecteur der Omzetbelasting te Utrecht

(Reference for a preliminary ruling
from the Gerechtshof Amsterdam)

(Value added tax — Sixth Directive —
Article 26 — Travel agent — Tour operator —
Letting of holiday accommodation)

Report for the Hearing	I - 5724
Opinion of Advocate General Gulmann delivered on 1 October 1992	I - 5739
Judgment of the Court (Third Chamber), 12 November 1992	I - 5744

Summary of the Judgment

Tax provisions — Harmonization of laws — Turnover taxes — Common system of value added tax — Special scheme for travel agents — Field of application — Service limited to provision of accommodation — Included

(Council Directive 77/388, Art. 26)

Article 26 of Directive 77/388: Sixth Directive, which concerns the special scheme applicable to travel agents in the matter of imposition of value added tax, must be interpreted as meaning that the fact that the transport of the traveller is not arranged by a

travel agent or tour operator and that the latter merely provides the traveller with holiday accommodation is not such as to exclude the services provided by such undertakings from the field of application of that provision.