



Reports of Cases

Case C-557/11

Maria Kozak

v

Dyrektor Izby Skarbowej w Lublinie

(Reference for a preliminary ruling from the Naczelny Sąd Administracyjny)

(VAT — Directive 2006/112/EC — Articles 306 to 310 — Special scheme for travel agents — Transport services carried out by travel agents acting in their own name — Concept of single service — Article 98 — Reduced VAT rate)

Summary — Judgment of the Court (Sixth Chamber), 25 October 2012

Harmonisation of fiscal legislation — Common system of value added tax — Special scheme for travel agents — Scope — All-inclusive trips consisting in part of in-house services — Application of that special scheme to in-house services — Excluded — Application to an in-house transport service of a reduced rate for transport services — Lawfulness

(Council Directive 2006/112, Arts 98 and 306 to 310)

Articles 306 to 310 of Council Directive 2006/112 on the common system of value added tax must be interpreted as meaning that where, in the context of a tourist service provided to a tourist in return for an all-inclusive price imposed in conformity with those provisions, a travel agent provides to that tourist an in-house transport service which forms part of that tourist service, that supply of services is subject to the normal value added tax regime, inter alia in relation to the tax rate, and not to the special value added tax scheme applicable to transactions carried out by travel agents. In accordance with Article 98 of that directive, if the Member States have provided for a reduced rate of value added tax for transport services, that reduced rate applies to that supply of services.

(see para. 27, operative part)