Reports of Cases

Case C-463/16

Stadion Amsterdam CV
v
Staatssecretaris van Financiën

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

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 77/388/EEC —
Third subparagraph of Article 12(3)(a) — Reduced rate of VAT — Annex H, category 7 —
Single supply comprised of two distinct elements — Selective application of a reduced rate of VAT to
one of those elements — 'World of Ajax' tour — Visit to the AFC Ajax museum)

Summary — Judgment of the Court (Ninth Chamber), 18 January 2018

Harmonisation of fiscal legislation — Common system of value added tax — Discretionary power of the
Member States to apply a reduced rate to certain supplies of goods and services — Single supply
comprised of two distinct elements, one principal, the other ancillary — Elements capable of being
subject to different rates if supplied separately — Obligation to apply a single rate determined
according to the principal element — Possibility of identifying the price corresponding to each distinct
element — Irrelevant

(Council Directive 77/388, as amended by Directive 2001/4, Art. 12(3)(a))

The Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the
Member States relating to turnover taxes — Common system of value added tax: uniform basis of
assessment, as amended by Council Directive 2001/4/EC of 19 January 2001, must be interpreted as
meaning that a single supply, such as that at issue in the main proceedings, comprised of two distinct
elements, one principal, the other ancillary, which, if they were supplied separately, would be subject to
different rates of value added tax, must be taxed solely at the rate of value added tax applicable to that
single supply, that rate being determined according to the principal element, even if the price of each
element forming the full price paid by a consumer in order to be able to receive that supply can be
identified.

(see para. 36, operative part)