



## Reports of Cases

**Case C-548/17**

**Finanzamt Goslar**

**v**

**baumgarten sports & more GmbH**

(Request for a preliminary ruling from the Bundesfinanzhof)

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Taxation of professional football player agencies — Payment by instalments and subject to a condition — Chargeable event, chargeability and collection of the tax)

Summary — Judgment of the Court (Sixth Chamber), 29 November 2018

*Harmonisation of fiscal legislation — Common system of value added tax — Chargeable event and chargeability of the tax — Supply of goods and services — Supply of agency services for professional football players — Date when the service in question was supplied — Payments made in conditional instalments over several years further to the placement — Service regarded as supplied when the player is placed — Unlawful*

*(Council Directive 2006/112, Arts 63 and 64)*

Article 63 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with Article 64(1) thereof, must be interpreted as precluding the chargeable event and chargeability of a tax on the supply of agency services for professional football players by an agent, such as that at issue in the main proceedings, paid in conditional instalments over several years further to the placement, from being regarded as occurring or taking effect when the player is placed.

(see para. 32 and operative part)