



Reports of Cases

Order of the Court (Ninth Chamber) of 7 October 2019 — Finanzamt Hamburg-Barmbek-Uhlenhorst

(Case C-47/19)¹

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 132(1)(h) to (j) — Various exemptions connected with children or young persons, school or university education — Surfing and sailing courses for schools and universities — Class trip)

1. *Harmonisation of tax legislation — Common system of value added tax — Exemptions — Exemptions for certain activities in the public interest — Exemption for children's or young people's education, school or university education, vocational training or retraining — Concept of school or university education — Surfing and sailing courses for schools and universities — Not included*

(Council Directive 2006/112, Art. 132(1)(i) and (j))

(see paras 28-30, 33, 34, operative part 1)

2. *Harmonisation of tax legislation — Common system of value added tax — Exemptions — Exemptions for certain activities in the public interest — Supplies of services and of goods closely linked to the protection of children and young persons — Concept — Surfing and sailing courses for schools and universities — Not included — Courses provided in the context of a class trip — Irrelevant*

(Council Directive 2006/112, Art. 132(1)(h))

(see para. 40, operative part 2)

Operative part

1. The concept of 'school or university education' within the meaning of Article 132(1)(i) and (j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, must be interpreted as meaning that it does not cover surfing and sailing courses given by surfing and sailing schools, such as those at issue in the main proceedings, for schools or universities, in which that teaching may fall under the sporting activities programme or physical education teacher training and count towards grading.

¹ OJ C 131, 8.4.2019.

2. The concept of services 'closely linked to the protection of children and young persons', within the meaning of Article 132(1)(h) of Directive 2006/112, must be interpreted as not covering the teaching of surfing and sailing given by surfing and sailing schools, such as those at issue in the main proceedings, irrespective of whether that teaching is given in the context of a class trip.