

ECJ Decides on Whether Transfer of Business Constitutes Multiple Supplies: *Fallimento Villa di Campo* (Case C-250/22) (VAT)

26 January 2023

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The Court of Justice of the European Union (ECJ) gave its decision in the case of *Fallimento Villa di Campo Srl v. Agenzia delle Entrate* (Case C-250/22) on whether a transfer of a business, which is in itself indissociable, constitutes multiple supplies of goods with a right to deduct VAT even when the requirements laid down by EU law are not met.

The ECJ held that, with the information provided by the referring court, it was not possible to assess to what extent an answer to the questions posed is necessary to enable that court to give its decision. Therefore, the reference for a preliminary ruling is manifestly inadmissible, so the Ninth Chamber of the ECJ ruled:

"The request for a preliminary ruling submitted by the Corte suprema di Cassazione (Court of Cassation, Italy), by decision of 31 March 2022, is manifestly inadmissible."

(Unofficial translation by IBFD)

The ECJ made their decision about the inadmissibility of this preliminary ruling request on 21 December 2022.