

# ECJ Decides on Application of Special VAT Margin Scheme to Hotel Services: *Dyrektor Krajowej Informacji Skarbowej (TVA - Agrégateur de services hôteliers)* (Case C-108/22) (VAT)

29 June 2023

Report from IBFD Knowledge Centre

On 29 June 2023, the Court of Justice of the European Union (ECJ) gave its decision in *C. Sp. z o.o. (currently in liquidation) v. Dyrektor Krajowej Informacji Skarbowej* (Case C-108/22) based on a number of grounds.

"On those grounds, the Court (Eighth Chamber) hereby rules:

Article 306 of [Council Directive 2006/112/EC](#) of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the service provided by a taxable person, which consists in purchasing accommodation services from other taxable persons and reselling them to other economic operators, is covered by the special value added tax scheme applicable to travel agents, even though those services are not accompanied by ancillary services."

For a previous TNS regarding the case, see [Poland-1, News 25 July 2022](#).

A more substantial report containing details of the ECJ's decision will be published in the ECJ Case Law collection in due course.