

ECJ Decides on Whether VAT Paid on Intra-Community Acquisition Should Be Included in Taxable Amount Under VAT Margin Scheme: *Mensing II* (Case C-180/22) (VAT)

13 July 2023

Report from IBFD Knowledge Centre

On 13 July 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Finanzamt Hamm v. Harry Mensing* (Case C-180/22) based on a number of grounds.

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

Articles 312 and 315 and the first paragraph of Article 317 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 value added tax paid by a taxable dealer in respect of the intra-Community acquisition of a work of art, the subsequent supply of which is subject to the margin scheme under Article 316(1) of that directive, forms part of the taxable amount of that supply. "

For a previous TNS regarding the case, see [European Union-1, News 23 March 2023](#).

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