

# ECJ Decides on Interpretation of EU VAT Provisions in Relation to Intermediary Services and Electronic Platforms: *Fenix International* (Case C-695/20) (VAT)

28 February 2023

Report from IBFD Knowledge Centre

On 28 February 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Fenix International Limited v. Commissioners for Her Majesty's Revenue and Customs* ([Case C-695/20](#)) based on a number of grounds.

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

The examination of the question referred has disclosed no factor of such a kind as to affect the validity of Article 9a(1) of Council Implementing Regulation (EU) No. 282/2011 of 15 March 2011 implementing [Directive 2006/112/EC](#) on the common system of value added tax, as amended by Council Implementing Regulation (EU) No. 1042/2013 of 7 October 2013, in the light of Articles 28 and 397 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive (EU) 2017/2455 of 5 December 2017, and of Article 291(2) [TFEU](#)."

For the Advocate General's opinion regarding the case, see [United Kingdom-1, News 29 March 2021](#).

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