

ECJ Decides on VAT Treatment of Public Service Broadcasters' Programme Fees: *G/S* (Case C-249/22) (VAT)

26 October 2023

Report from IBFD Knowledge Centre

On 26 October 2023, the Court of Justice of the European Union (ECJ) gave its decision in *BM v. Gebühren Info Service GmbH (GIS)* ([Case C-249/22](#)) based on a number of grounds.

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

Article 2(1)(c) and Article 378(1) of [Council Directive 2006/112/EC](#) of 28 November 2006 on the common system of value added tax, read in conjunction with Article 151(1) and the second indent of the first subparagraph of point 2(h) of Part IX of Annex XV to the Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded

must be interpreted as not precluding the Republic of Austria from imposing value added tax on a public broadcasting activity, financed by a compulsory statutory fee and paid by any person operating a broadcast receiver in a building within the terrestrial broadcasting area of the public broadcasting body concerned, irrespective of whether the public broadcasting activity concerned is covered by the concept of a 'supply of services for consideration' within the meaning of Article 2(1)(c) of Directive 2006/112."

For a previous TNS regarding the case, see [European Union-3, News 25 May 2023](#).

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