

ECJ Preliminary Ruling Request (VAT): *Lomoco Development and Others* (Case C-594/23) – Vestre Landsret Submits Referral on VAT Treatment of Sale of Land With Pre-Cast Foundation

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On 27 November 2023, a preliminary ruling request lodged on 26 September 2023, was published in the Official Journal of the European Union. By this, the Vestre Landsret (High Court of Western, Denmark) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case of *Skatteministeriet v. Lomoco Development ApS, Holm Invest Aalborg A/S, I/S Nordre Strandvej Sæby and Strandkanten Sæby ApS* (C-594/23), on whether the supply of land on which a prefabricated foundation has been laid, and only later developed into a residential building by other owners, can be considered as a sale of building land subject to VAT, in accordance with articles 135(1) and 12 of the [VAT Directive \(2006/112\)](#).

The referring court requested the ECJ to answer the following question:

"Is it compatible with Article 135(1)(j), and Article 12(1)(a) and (2), on the one hand, and with Article 135(1)(k), and Article 12(1)(b) and (3), on the other, of Directive 2006/112 [[VAT Directive \(2006/112\)](#)] for a Member State, in circumstances such as those in the main proceedings, to consider a supply of land on which, at the time of supply, a pre-cast foundation has been constructed and on which a residential building is only subsequently constructed by other owners to be a sale of building land subject to VAT?"