

Order of the Court (Eighth Chamber) of 14 May 2008 – Ladbroke and Derby v État belge

(Joined Cases C-231/07 and C-232/07)

Rules of Procedure – First subparagraph of Article 104(3) – Sixth VAT Directive – Article 13B(d)(3) – Exemptions – Concepts of ‘deposit accounts’ and of ‘payments’ – Refusal of exemption

Tax provisions – Harmonisation of laws – Turnover taxes – Common system of value added tax – Exemptions provided for in the Sixth Directive (Council Directive 77/388, Art. 13B(d)(3)) (see paras 22, 24-25, operative part)

Re:

Reference for a preliminary ruling – Cour d’appel de Bruxelles – Interpretation of Article 13B(d)(3) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) – Exemptions in relation to transactions, including negotiation, concerning deposit accounts and payments – Bets, lotteries and other games of chance or forms of gambling – Supply of services by intermediaries responsible for collecting the bets on behalf of a principal and, where appropriate, for paying out winnings to bettors – Whether eligible for the exemption provided for in Article 13B(d)(3)?

Operative part

The terms ‘transactions, including negotiation, concerning deposit accounts and payments’ used in Article 13B(d)(3) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment are to be interpreted as meaning that they do not refer to the supply of services by an agent acting on behalf of a client which carries out the activity of accepting bets on horse races and other sporting events, consisting of acceptance by the agent of bets on behalf of the client, registration thereof, confirmation to the client, by presentation of the betting slip, that a bet was made, collection of funds, payment of winnings, the sole assumption of liability as regards the client for the management of the funds collected and for thefts and/or losses of money and where the agent receives remuneration in the form of commission from the client in return for that activity.