

Order of the Court (Third Chamber) of 27 November 2008 – Renta v TEARC

(Case C-151/08)

Article 104(3) of the Rules of Procedure – Sixth VAT Directive – Article 33(1) – Meaning of ‘turnover taxes’ – Duty on transfers of assets and documented legal transactions

Tax provisions – Harmonisation of laws – Turnover taxes – Common system of value added tax – Prohibition on the levying of other domestic taxes which can be characterised as turnover taxes (Council Directive 77/388, Art. 33(1)) (see paras 36-38, 43, 46, operative part)

Re:

Reference for a preliminary ruling – Tribunal Superior de Justicia de Cataluña – Interpretation of Article 33 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) – Definition of ‘turnover tax’ – Domestic duty on transfers of assets and documented legal transactions.

Operative part

Article 33(1) 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, as amended by Council Directive 91/680/EEC of 16 December 1991, must be interpreted as meaning that it does not preclude the charging of the variable or proportional amount of the duty on transfers of assets and documented legal transactions when it is chargeable on the conclusion of a purchase by an undertaking whose business activity consists of buying and selling immovable property or purchasing immovable property for development or letting.