

Order of the Court (Seventh Chamber) of 19 January 2012 — Purple Parking and Airparks Services v Commissioners for Her Majesty's Revenue and Customs

(Case C-117/11)

First subparagraph of Article 104(3) of the Rules of Procedure — Taxation — VAT — Sixth Directive — Article 28(2)(a) — Article 28(3)(b) — Exemption of certain transport services — Transaction combining car parking services and the transport of travellers between the car park and an airport — Existence of two separate supplies of services or of a single supply — Principle of fiscal neutrality

Tax provisions — Harmonisation of laws — Turnover taxes — Common system of value added tax — Supply of services — Transactions comprising several elements — Services consisting of parking vehicles in a car park outside an airport, on the one hand, and carrying passengers between that car park and the airport, on the other — Transaction that must be regarded as a single, complex supply (Council Directives 77/388 and 92/111) (see para 41, operative part 1)

Re:

Reference for a preliminary ruling — Upper Tribunal (Tax and Chancery Chamber) — Interpretation of Directive 77/388/EEC: Sixth Council Directive 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) — Right of the Member States to maintain exemptions with refund of the tax paid at the preceding stage — Maintenance, under national legislation, of an exemption with refund of the tax paid in respect of the supply of certain transport services — Operator supplying, to air travellers, a car parking service together with transport between the car park and the airport — Transaction to be regarded, for VAT purposes, as a single supply or several distinct supplies?

Operative part

On a proper construction 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 92/111/EEC of 14 December 1992, for the purpose of determining the rate of value added tax applicable, services for the parking of a vehicle in an 'off-airport' car park and for the transport of the passengers of that vehicle between that car park and the airport terminal concerned must, in circumstances such as those at issue in the main proceedings, be regarded as a single, complex supply of services in which the parking service is predominant.