

61998C0012

Opinion of Mr Advocate General La Pergola delivered on 18 March 1999. - Miguel Amengual Far v Juan Amengual Far. - Reference for a preliminary ruling: Audiencia Provincial de Palma de Mallorca - Spain. - Sixth VAT Directive - Leasing or letting of immovable property - Exemptions. - Case C-12/98.

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Opinion of the Advocate-General

1 The Audiencia Provincial de Palma de Mallorca (Provincial Court, Palma, Mallorca) has referred to the Court for a preliminary ruling the question whether Spanish law, by making subject to value added tax ('VAT'), as a general rule, the letting or lease of immovable property in which an economic activity is pursued, has correctly transposed the 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. (1)

2 By decision of 19 January 1999, the Court decided, in accordance with Article 44a of the Rules of Procedure, to dispense with the oral procedure. The Advocate General's Opinion was delivered on 18 March 1999.

3 By order of 24 September 1999, the Court ordered that the oral procedure be re-opened, pursuant to Article 61 of the Rules of Procedure. However, the parties waived their right to a hearing.

4 Since there are no new matters of law or of fact, I would refer the Court to the Opinion delivered on 18 March 1999.

5 I therefore propose that the Court answer the questions referred to it by the Audiencia Provincial de Palma de Mallorca as follows:

The 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 allows the Member States to extend the scope of the exclusions from the exemptions to cases not provided for, which may include, as in this case, the letting of property as an economic activity.

(1) - OJ 1977 L 145, p. 1.