

European Court of Justice rules in case C-438/13 BCR Leasing (VAT - Directive 2006/112/EC)

(July 17, 2014)

The request for a preliminary ruling concerns the interpretation of articles 16 and 18 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.

In the underlying case the ECJ ruled as follows: "Articles 16 and 18 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the impossibility, for a leasing company, of recovering from the lessee the goods let under a financial leasing contract following its termination as a result of the lessee's breach, despite the steps undertaken by that company to recover those goods and despite the lack of any consideration following such termination, may not be treated as a supply of goods for consideration for the purposes of those articles."

[Click here](#) to be forwarded to the text of the ruling, which will open in a new window.

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