



## **European Court of Justice, “Sequeira Mesquita”, C-278/18 - VAT exemption on the use of vineyards for agricultural purposes**

**Submission Date - 15/03/2019**

The ECJ has ruled that the VAT exemption applicable to the letting of immovable property also applies to a contract for the transfer of the use of a land constituted by vineyards for agricultural purposes. The contract in question had been concluded with a company whose object is an agricultural activity, for a period of one year, automatically renewable for further periods of the same duration and under which a rent is paid at the end of each year.

We remain at your disposal if you wish further information or analysis.