



## **European Court of Justice, “A & G Fahrschul-Akademie”, C-449/17 - VAT exemption and driving schools**

**Submission Date - 19/03/2019**

The ECJ has ruled that the concept of “school or university education”, within the meaning of Article 132(1)(i) and (j) of VAT Directive, does not include motor vehicle driving tuition provided by a driving school for the purpose of acquiring driving licences for vehicles in categories B and C1 referred to in Article 4(4) of Directive 2006/126/EC of the European Parliament and of the Council of 20 December 2006 on driving licences.

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