



European Court of Justice, Case 548/17 - Supply of agency services for professional football players

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The ECJ has ruled that Articles 63 in conjunction with 64(1) of the VAT Directive must be interpreted as precluding the chargeable event and chargeability of a tax on the supply of agency services for professional football players by an agent, paid in conditional instalments over several years further to the placement, from being regarded as occurring or taking effect when the player is placed.

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