



## **European Court of Justice Case, C-552/17 - Travel agents, ancillary services and reduced VAT rate**

**Submission Date - 31/12/2018**

The ECJ has ruled that the articles 306 to 310 of the VAT Directive must be interpreted as meaning that the supply, by a travel agent, of holiday accommodation rented from other taxable persons or a supply of a holiday residence combined with the supply of additional ancillary services, respects to a unique service which is covered by the special scheme for travel agents.

Moreover, the ECJ has held that one of the reduced rates foreseen by the Article 98(2) cannot be applied to the supply of travel agent services consisting of the supply of holiday accommodation, covered by Article 307 of that directive.

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