



## **European Court of Justice Case, C-422/17 - Travel agents, time of supply and taxable amount**

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

The ECJ has held that, under the special scheme foreseen in articles 306 to 310 of the VAT Directive, in case of deposits on payment of touristic services, the VAT is due as soon as the advance payment is received, provided the services are precisely designated, and not when the final margin of the travel agency is definitely known. In a situation where the margin cannot be determined at the time of the advance payment, an estimate of the total actual cost of the services must be defined.

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