The National Implications of the ECJ Judgement in C-463/14 Case Concerning the Taxation on Supply of Consulting Services

Nicolae PLOEȘTEANU*  
Iulia DAVID**

Abstract: On the 3rd of September 2015 the Court of Justice of the European Union rendered its judgement in C-463/14 case concerning a request for a preliminary ruling under Article 267 of TFEU from the Administrativen sad – Varna (Bulgaria). As a matter of essence, the referring court asked for the interpretation of the term `supply of services` encompassed in Article 24(1) of the Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (the VAT Directive) and in particular, whether the term `supply of services` includes subscription contracts for the supply of consulting services, specifically those of a legal, commercial or financial nature, under which a supplier has agreed to be available to the customer during the term of the contract. Depending on the result of the interpretation, the operations are taxable or not. The Judgement of the ECJ clarifies certain aspects of Romanian social life, aspects which are the primary target of this paper.

Keywords: supply of services, supply of consulting services, the VAT Directive, social implications, ECJ

JEL Code: K0

* Associate professor, Petru Maior University of Tîrgu Mureș, Faculty of Economics, Law and Administrative Sciences, Department of Law and Public Administration, ROMANIA.

** Law student, Petru Maior University of Tîrgu Mureș, Faculty of Economics, Law and Administrative Sciences, Department of Law and Public Administration, ROMANIA.