

Operative part of the judgment

1. Article 135(1)(l) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2008/8/EC of 12 February 2008, must be interpreted as meaning that computing centre services with which the supplier of those services makes available to its customers equipment cabinets for holding their servers and provides them with ancillary goods and services, such as electricity and various services designed to ensure the use of those servers under optimal conditions, do not constitute the letting of immovable property falling within the exemption from value added tax provided for by that provision, where — which it is for the referring court to verify — first, that supplier does not provide an area or space to its customers passively, guaranteeing them the right to occupy it as if they were the owners thereof and secondly, the equipment cabinets do not form an integral part of the building in which they are installed nor are they installed there permanently;
2. Article 47 of Directive 2006/112, as amended by Directive 2008/8, and Article 31a of Council Implementing Regulation No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112, as amended by Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013, must be interpreted as meaning that computing centre services with which the supplier of those services makes available to its customers equipment cabinets for holding their servers and provides them with ancillary goods and services, such as electricity and various services intended to ensure the use of those servers under optimal conditions, do not constitute services connected with immovable property as referred to in those provisions, where those customers do not enjoy — which it is for the referring court to verify — a right to exclusive use of the part of the building in which the equipment cabinets are installed.

(¹) OJ C 164, 13.5.2019.

Judgment of the Court (First Chamber) of 2 July 2020 (request for a preliminary ruling from the Upper Tribunal (Tax and Chancery Chamber) — United Kingdom) — BlackRock Investment Management (UK) Limited v Commissioners for Her Majesty's Revenue & Customs

(Case C-231/19) (¹)

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Directive 2006/112/EC — Exemptions — Article 135(1)(g) — Exemption of transactions for the management of special investment funds — Single supply used for the management of special investment funds and for other funds)

(2020/C 279/15)

Language of the case: English

Referring court

Upper Tribunal (Tax and Chancery Chamber)

Parties to the main proceedings

Applicant: BlackRock Investment Management (UK) Limited

Defendant: Commissioners for Her Majesty's Revenue & Customs

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Article 135(1)(g) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a single supply of management services, provided by a software platform belonging to a third-party supplier for the benefit of a fund management company, which manages both special investment funds and other funds, does not fall within the exemption provided for in that provision.

(¹) OJ C 172, 20.5.2019.