

Case C-88/09

Graphic Procédé

v

Ministère du Budget, des Comptes publics et de la Fonction publique

(Reference for a preliminary ruling
from the Conseil d'État (France))

(Taxation — Sixth VAT Directive — Reprographics activities — Concepts of ‘supply of goods’ and ‘supply of services’ — Distinguishing criteria)

Judgment of the Court (First Chamber), 11 February 2010 I - 1051

Summary of the Judgment

Tax provisions — Harmonisation of laws — Turnover taxes — Common system of value added tax — Supply of goods — Definition

(Council Directive 77/388, Arts 5(1) and 6(1))

I - 1049

Article 5(1) of Sixth Directive 77/388 on the harmonisation of the laws of the Member States relating to turnover taxes must be interpreted as meaning that reprographics activities have the characteristics of a supply of goods to the extent that they are limited to mere reproduction of documents on materials, where the right to dispose of them has been transferred from the reprographer to the customer who ordered the copies of the original. Such activities must be classified however as a 'supply of services', within the meaning of Article 6(1) of Sixth Directive 77/388, where it is clear that they involve additional services liable, having

regard to the importance of those services for the recipient, the time necessary to perform them, the processing required by the original documents and the proportion of the total cost that those services represent, to be predominant in relation to the supply of goods, so that they constitute an aim in themselves for the recipient thereof.

(see para. 33, operative part)