



Reports of Cases

Case C-11/15

Odvolací finanční ředitelství v Český rozhlas

(Request for a preliminary ruling from the Nejvyšší správní soud)

(Reference for a preliminary ruling — Sixth Directive 77/388/EEC — Value added tax — Article 2(1) — Supply of services effected for consideration — Definition — Public broadcasting — Financing from a compulsory statutory fee)

Summary — Judgment of the Court (First Chamber), 22 June 2016

Harmonisation of fiscal legislation — Common system of value added tax — Supply of services effected for consideration — Definition — Public broadcasting funded by a compulsory statutory fee paid by owners or possessors of a radio receiver — Not included

(Council Directive 77/388, Art. 2(1))

Article 2(1) of Sixth Directive 77/338 on the harmonisation of the laws of the Member States relating to turnover taxes must be interpreted as meaning that public broadcasting activities, funded by a compulsory statutory charge paid by owners or possessors of a radio receiver and carried out by a radio broadcasting company created by law, do not constitute a supply of services ‘effected for consideration’ within the meaning of that provision and therefore fall outside the scope of that directive.

(see para. 36, operative part)