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**Order of the Court (Tenth Chamber) of 12 October 2017 (request for a preliminary ruling from the Commissione tributaria di Secondo Grado di Bolzano — Italy) — Agenzia delle Entrate — Direzione provinciale Ufficio controlli di Bolzano v Palais Kaiserkron Srl**

**(Case C-549/16) 1**

***(Reference for a preliminary ruling — Taxation — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 401 — Concept of ‘turnover tax’ — Leasing of immovable property used for the purposes of trade — Liability to pay registration duty and VAT)***

*Language of the case: Italian*

### **Referring court**

Commissione tributaria di Secondo Grado di Bolzano

### **Parties to the main proceedings**

*Applicant:* Agenzia delle Entrate — Direzione provinciale Ufficio controlli di Bolzano

*Defendant:* Palais Kaiserkron Srl

### **Operative part of the order**

Article 401 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding the charging of a proportional registration duty affecting commercial leases, such as that laid down by the national legislation at issue in the main proceedings, even when those leases are also subject to value added tax.