

***Services used by a taxable person for non business purposes should be taxed where received  
C-291/07 Kollektivavtalsstiftelsen TRR Trygghetsrådet (TRR)***

This case involved the supply of consultancy services to a foundation. The foundation received the services from another member state, and the foundation had both taxable activities and non business ones. In order not to charge VAT the services must be supplied to a VAT registered business in another member state. In this case the Customs authorities said that because the services were supplied to the non business part of the foundation VAT should be charged.

The ECJ said no, the law merely required the business to be VAT registered so no VAT was chargeable. The Foundation would still have to consider self accounting for VAT under the reverse charge procedure.