

VAT exempt educational services
Ingenieurbüro Eulitz GbR Thomas und Marion Eulitz (C-473/08)

The ECJ has applied a wide scope to the educational, training and retraining services which can be exempted from VAT when supplied by eligible organisations. However, it has confirmed that the services of private tutors are not exempted from VAT except where they are supplied 'privately', i.e. directly to the recipients.

The judgment is available on the Europa website - [LINK](#).

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