

VAT recovery on entertainment – Act now!
X Holding BV and Oracle Nederland BV (C-538/08 and C-33/09)

The Advocate General (AG) has given an opinion that to be valid, national input VAT 'blocking' provisions must clearly define the nature of goods and services which are blocked. For example, the AG considers that 'provision of food, drink and accommodation' or 'transport' constitute suitably defined goods and services. However, the blocking of 'gifts' or 'entertainment' could involve goods and services of such a wide scope that the AG considers that such a provision may not adequately define the nature of those goods and services sufficiently to be valid from an EU law perspective.

Action

If followed by the ECJ, this opinion could have significant UK implications and businesses should consider protecting their position by submitting appropriate claims.

The opinion is available on the Europa website via this [LINK](#).

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