



Press and Information

Court of Justice of the European Union

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Judgment in Case C-449/17

A & G Fahrschul-Akademie GmbH v Finanzamt Wolfenbüttel

Motor vehicle driving tuition for categories B and C1 is not school or university education exempt from VAT

The private driving school A & G Fahrschul-Akademie 'herein after referred to as A & G' is contesting before the German courts the refusal by the German tax authorities to exempt the driving tuition which it provides from the payment of value added tax (VAT). More specifically, the case concerns tuition for the purpose of obtaining licences for vehicles in categories B and C1,¹ that is to say, vehicles for passenger transport which do not exceed 3.5 or 7.5 tonnes.

A & G submits that the tuition that it provides covers the transfer of both the practical and the theoretical knowledge necessary for the purpose of acquiring driving licences for vehicles in categories B and C1. According to A & G, the objective of such tuition is not purely recreational, since possession of such licences is liable to meet, inter alia, professional needs. The tuition provided for that purpose is therefore, in its view, covered by the exemption laid down in the VAT Directive² in respect of 'school or university education'.

The Bundesfinanzhof (Federal Finance Court, Germany) seeks to ascertain whether the concept of 'school or university education' covers the motor vehicle driving tuition at issue.

In today's judgment, the Court of Justice replies that that is not the case.

According to the Court, the concept of 'school or university education', within the meaning of the directive, refers generally to an integrated system for the transfer of knowledge and skills covering a wide and diversified set of subjects, and to the furthering and development of that knowledge and those skills by the pupils and students in the course of their progress and their specialisation in the various constituent stages of that system.

That concept does not cover motor vehicle driving tuition provided by a driving school, such as A & G, for the purpose of acquiring licences to drive vehicles in categories B and C1.

It is true that motor vehicle driving tuition covers a range of practical and theoretical knowledge. However, it remains specialised tuition which does not amount, in itself, to the transfer of knowledge and skills covering a wide and diversified set of subjects or to their furthering and development which is characteristic of school or university education.

NOTE: A reference for a preliminary ruling allows the courts and tribunals of the Member States, in disputes which have been brought before them, to refer questions to the Court of Justice about the interpretation of European Union law or the validity of a European Union act. The Court of Justice does not decide the dispute itself. It is for the national court or tribunal to dispose of the case in accordance with the Court's decision, which is similarly binding on other national courts or tribunals before which a similar issue is raised.

¹ Within the meaning of Article 4(4) of Directive 2006/126/EC of the European Parliament and of the Council of 20 December 2006 on driving licences (OJ 2006 L 403, p. 18).

² See Article 132(1)(i) and (j) of Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

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The [full text](#) of the judgment is published on the CURIA website on the day of delivery.

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