

Case 268/83

D. A. Rompelman and E. A. Rompelman-Van Deelen

v

Minister van Financiën

(reference for a preliminary ruling  
from the Hoge Raad der Nederlanden)

‘Harmonization of VAT — Sixth Directive — Concept of taxable person’

Summary

*Tax provisions — Harmonization of laws — Turnover taxes — Common system of value-added tax — Economic activities within the meaning of Article 4 of the Sixth Directive — Acquisition of assets*

*(Council Directive No 77/388, Art. 4 (1))*

The economic activities referred to in Article 4 (1) of the Sixth Directive on the harmonization of the laws of the Member States relating to turnover taxes may consist in several consecutive transactions. The preparatory acts, such as the acquisition of assets and therefore the purchase of immovable property, which form part of those transactions must themselves be treated as constituting economic activity.

Accordingly, the acquisition of a right to the future transfer of property rights in part of a building yet to be constructed with a view to letting such premises in due course may be regarded as an economic activity within the meaning of Article 4 (1) of the Sixth Directive. However, that provision does not preclude the revenue authorities from requiring the declared intention to be supported by objective evidence such as proof that the premises which it is proposed to construct are specifically suited to commercial exploitation.