

**7. CASE LAW – ISSUES ARISING FROM RECENT JUDGMENTS OF THE COURT OF JUSTICE OF THE EUROPEAN UNION**

- 7.1 Origin: Romania**  
**References: Articles 44, 53, 54 and 58**  
**Subject: Case C-568/17, *Geelen*, interactive sessions filmed and broadcasted in real time via the internet (video-chat)**  
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1. Where services consisting of interactive sessions filmed and broadcasted in real time via the internet (e.g. video-chat) are supplied by a taxable person who owns the digital content (TP1) to a final customer (viewer), with the content being provided by another taxable person (TP2), the VAT Committee **almost unanimously** agrees that the supply by TP1 to the final consumer shall represent an entertainment event/activity falling under Article 54 of the VAT Directive.

Given technological advancements, the place where such virtual events/activities actually take place shall, according to the view by **a large majority** of the VAT Committee, be seen to be where the customer is established, has his permanent address or usually resides. With a view to establish the place where the customer is established, has his permanent address or usually resides, the VAT Committee by **a large majority** agrees that Articles 23, 24, 24a, 24b, 24d, 24f and 25 of the VAT Implementing Regulation shall apply *mutatis mutandis*.

2. Where TP1 acquires the said services from TP2, the VAT Committee **almost unanimously** agrees that the supply of digital content by TP2 to TP1 does not represent an admission to an entertainment event pursuant to Article 53 of the VAT Directive and that the general rule for the place of supply under Article 44 of the VAT Directive shall therefore be applicable.