

C-235/13-1

TUESDAY 5TH MARCH 2019

IN THE COURT OF APPEAL

ON APPEAL FROM THE HIGH COURT OF JUSTICE
CHANCERY DIVISION
REVENUE LIST

BEFORE LORD JUSTICE PATTEN
AND LORD JUSTICE HENDERSON
AND LADY JUSTICE ROSE

B E T W E E N

1. UNITED BISCUITS (PENSION TRUSTEES) LIMITED
2. UNITED BISCUITS PENSION INVESTMENTS LIMITED

APPELLANTS /
CLAIMANTS

- and -

THE COMMISSIONERS FOR HER MAJESTY'S REVENUE AND CUSTOMS
RESPONDENTS/
DEFENDANTS

UPON the Appellants' appeal against the order of Mr Justice Warren dated 30 November 2017, brought by appellant's notice filed on 21 December 2017

AND UPON HEARING Leading Counsel for the Appellants and Leading Counsel for the Respondents

IT IS ORDERED THAT:

1. The questions set out in the Schedule attached hereto are to be referred to the Court of Justice of the European Union pursuant to article 267 of the Treaty on the Functioning of the European Union.
2. All further proceedings in this action shall be stayed until after the Court of Justice of the European Union has given its ruling on the questions referred to it or until further order.
3. The Senior Master of the Queen's Bench Division is to send a copy of this Order and the Schedule to the Registrar of the Court of Justice of the European Union.
4. Costs reserved.

By the Court

Vivian Rose



ON PAPER
Appeal No.

A3/2017/3488



HC 2014 000546	
Registered at the	
Court of Justice under No.	1109670
Luxembourg,	19. 03. 2019 For the Registrar
Fax / E-mail:	
Received on:	18. 03. 19
	Lynn Hewlett Principal Administrator

**SCHEDULE TO THE ORDER FOR REFERENCE
TO THE COURT OF JUSTICE OF THE EUROPEAN UNION**

Introduction

1. By this request for a preliminary ruling by the Court of Appeal of England and Wales (Civil Division), the Court of Justice is asked to clarify the scope of the exemption contained in Article 135(1)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) (“the **VAT Directive**”) (and, previously, in Article 13B(a) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) (the “**Sixth Directive**”), together the “**VAT Directives**”), which provides that Member States shall exempt “*insurance transactions ...*”.
2. The reference has been made in the context of a claim brought by United Biscuits (Pension Trustees) Limited and UB Pension Investments Limited against The Commissioners for Her Majesty’s Revenue and Customs (“**HMRC**”).

The Parties

3. United Biscuits (Pension Trustees) Limited is the trustee of the United Biscuits Pension Fund, a defined benefit occupational pension scheme for employees of United Biscuits (UK) Ltd, of the kind considered by the Court of Justice in *Wheels Common Investment Fund Trustees Ltd and Others* (C-424/11, EU:C:2013:144).¹



¹ In *Wheels*, the Court of Justice ruled that supplies of the services at issue in the present case were not exempt from VAT as management of a “special investment fund” within the meaning of Article 13B(d)(6) of the Sixth Directive and Article 135(1)(g) of the VAT Directive, albeit that no argument was raised in respect of the exemption in Article 135(1)(a).

4. UB Pension Investments Limited is the former trustee of the UB Pension Investment Fund, a collective investment fund in which the assets of the pension scheme were invested from 1989 to 2006.
5. These two claimants bring the proceedings on behalf of themselves and their predecessors in title as trustees of the pension fund and the investment fund. The two claimants and their predecessors in title are referred to as “the **Trustees**”.
6. HMRC are responsible for the collection and management of VAT in the UK.

Relevant Background Facts and the Issue in the Proceedings

7. The following are the established facts:
 - a. The claim was commenced on 18 March 2014. It is brought by the Trustees to recover from HMRC sums the Trustees have paid by way of VAT to various investment managers in respect of fees for the provision of pension fund management services (“the **PFM Services**”). The period to which the claim relates is 1 January 1978 to 30 September 2013.
 - b. The PFM services provided to the Trustees and which are in issue consist of the management of investments on behalf of the Trustees. The investment managers do not contract with the Trustees to provide any form of indemnification against the materialisation of risk.
 - c. These investment managers include both companies authorised to conduct insurance business under the relevant UK Insurance Companies Acts in force from time to time (“**Insurers**”) and companies not so authorised (“**Non-Insurers**”) but authorised, nonetheless, by financial regulators to provide the PFM Services in question. This claim concerns whether the supplies of PFM services by Non-Insurers were subject to VAT, or whether those supplies were exempt “insurance transactions” within the meaning of the VAT Directives.
 - d. The relevant domestic legislation implementing the exemption for “insurance transactions” required by Article 13B(a) of the Sixth Directive and Article 135(1)(a) of the VAT Directive is described in paragraphs 14 onwards below.



During the period to which the claim relates, HMRC have applied those domestic provisions in the following manner (as far as concerns the PFM Services which are the subject of the present dispute):

- i. Supplies of PFM Services to defined benefit pension funds by Non-Insurers were chargeable to VAT at the standard rate.
 - ii. Supplies of PFM Services to defined benefit pension funds by Insurers² were treated as exempt from VAT.
- e. The Trustees' case is that the PFM Services should be exempt supplies as insurance transactions for the purposes of Article 135(1)(a) of the VAT Directive (and, previously, Article 13B(a) of the Sixth Directive)). Specifically:
- i. the supply of PFM Services by both Insurers and Non-Insurers was a supply which constituted an insurance activity for the purposes of the insurance directives (as described in paragraphs 16 to 19 below);
 - ii. alternatively, the supply of PFM Services by an Insurer constituted such an insurance activity for the purposes of the insurance directives, which therefore should have been VAT exempt; in those circumstances, fiscal neutrality required the same fiscal treatment to be applied to PFM Services provided by Non-Insurers.
- f. As such, the Trustees claim that the PFM Services should have been exempt from VAT, but that at all material times, UK legislation as applied and/or interpreted by HMRC failed to provide for the exemption required by the VAT Directives in respect of PFM Services supplied by Non-Insurers.



² Prior to 1 January 2005, the different treatment for VAT purposes of PFM Services supplied by (i) Insurers and (ii) by Non-Insurers was in accordance with UK statute, which confined the VAT exemption for insurance transactions to suppliers who were authorised in their capacity as Insurers. Following amendment of the UK legislation with effect from that date, which removed the limitation on the VAT exemption for insurance transactions based upon the status of the supplier, the difference in treatment was no longer in accordance with UK statute. In practice, however, throughout the period covered by the Trustees' claim, HMRC continued to treat supplies of PFM Services as exempt when supplied by Insurers.

- g. HMRC's primary case is that the supplies by the Non-Insurers were not insurance transactions within the meaning of the VAT Directives and did not attract exemption under those Directives, with the result that VAT was properly chargeable on supplies of the PFM services. Further, HMRC contend that their historical treatment of PFM Services by Insurers as exempt supplies of insurance was wrong and that such supplies should have been taxable (in circumstances where the supply was not made in respect of a special investment fund).
8. The Trustees seek to recover the sums paid by way of VAT directly from HMRC in circumstances where the Trustees claim that:
- a. they have paid VAT to their Non-Insurer suppliers which should not properly have been payable;
 - b. they have a directly effective right to exemption with a consequential right to recover the VAT overpaid;
 - c. recovery from the Non-Insurer suppliers would be practically impossible or excessively difficult because the Trustees do not have any viable claim against those suppliers under UK domestic law; and
 - d. they therefore have a right to claim the overpaid VAT directly from HMRC.
9. HMRC dispute the Trustees' entitlement to recover against on grounds raising issues of EU and domestic law which are not relevant to this request for a preliminary ruling.
10. By a judgment given on 30 November 2017, the High Court dismissed the Trustees' claim and held (amongst other things) that PFM Services provided by Non-Insurers were not exempt from VAT during the relevant periods: see paragraphs 35 to 100 of the judgment of Warren J, and that no question needed to be referred to the Court of Justice on the issue, which the High Court considered was *acte clair*: see paragraphs 101 to 104 and 245 of the judgment.
11. The Trustees appealed the High Court's judgment to the Court of Appeal.
12. Following a hearing on 19 and 20 February 2019, the Court of Appeal decided to stay the proceedings and seek a preliminary ruling from the Court of Justice in respect of the



issue of whether PFM Services provided by Non-Insurers were exempt from VAT as a matter of EU law.

13. The national court has not yet made any finding of fact as to whether the supplies of PFM Services made by Insurers and Non-Insurers were the same or sufficiently similar for the purposes of the principle of fiscal neutrality, if engaged: see paragraphs 93 to 99 of Warren J's judgment.

Relevant Legislation

(a) EU Legislation

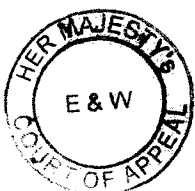
VAT

14. The current proceedings concern periods which span the application of both the Sixth Directive and the VAT Directive, but the relevant provisions of the two directives are materially identical.
15. Article 135(1)(a) of the VAT Directive (formerly article 13B(a) of the Sixth Directive) provides that Member States are required to exempt:

"(a) insurance and reinsurance transactions, including related services performed by insurance brokers and insurance agents;"

Insurance

16. First Council Directive (73/239/EEC) of 24 July 1973 on the co-ordination of laws, regulations and administrative provisions relating to the taking-up and pursuit of the business of direct insurance other than life assurance (OJ 1973 L 228, p. 3), as amended by Council Directive (84/641/E.E.C.) of 10 December 1984 (OJ 1984 L339, p. 21) ("the 1st Non-Life Directive") contained a classification by classes of insurance of direct or casualty insurance (Article 1(3), Annex) and excepted from its scope certain "*kinds of insurance*" (Article 2(1)). Pension fund management was not classified as a class of insurance or included in the excepted "*kinds of insurance*". Article 8(1)(b) of the 1st Non-Life Directive required an authorised insurance undertaking to "*limit its business activities to the business of insurance and operations directly arising therefrom to the exclusion of all other commercial business*".



17. First Council Directive of 5 March 1979 on the coordination of laws, regulations and administrative provisions relating to the taking up and pursuit of the business of direct life assurance (79/267/EEC) (OJ 1979 L 63, p. 1) (the "**1st Life Directive**") addressed long-term insurance business (i.e., that not within the scope of the 1st Non-Life Directive). Included within the "*activity of direct insurance*" covered by the 1st Non-Life Directive, Article 1(2) described "*management of group pension funds*" as an "*operation*". It was also included as one of the "*classes of insurance*", at VII of the Annex:

a. Article 1 of the 1st Life Directive provided:

"This Directive concerns the taking up and pursuit of the self-employed activity of direct insurance carried on by undertakings which are established in a Member State or wish to become established there in the form of the activities defined below:

1. The following kinds of insurance where they are on a contractual basis:

(a) life assurance, that is to say, the class of insurance which comprises, in particular, assurance on survival to a stipulated age only, assurance on death only, assurance on survival to a stipulated age or on earlier death, life assurance with return of premiums, marriage assurance, birth assurance;

(b) annuities;

(c) supplementary insurance carried on by life assurance undertakings, that is to say, in particular, insurance against personal injury including incapacity for employment, insurance against death resulting from an accident and insurance against disability resulting from an accident or sickness, where these various kinds of insurance are underwritten in addition to life assurance;

(d) the type of insurance existing in Ireland and the United Kingdom known as permanent health insurance not subject to cancellation.

2. The following operations, where they are on a contractual basis, in so far as they are subject to supervision by the administrative authorities responsible for the supervision of private insurance and are authorized in the country concerned:

...

(c) management of group pension funds, i.e. operations consisting, for the undertaking concerned, in managing the investments, and in particular the assets representing the reserves of bodies that effect



payments on death or survival or in the event of discontinuance or curtailment of activity.

(d) the operations referred to in (c) where they are accompanied by insurance covering either conservation of capital or payment of a minimum interest."

- b. Article 8(1)(b) required an authorised insurance undertaking to "*limit its business activities to the activities referred to in this Directive and operations directly arising therefrom, to the exclusion of all other commercial business.*"
 - c. The Annex listed "*management of group pension funds, referred to in Article 1(2)(c) and (d)*" as one of the "*classes of insurance*", at VII.
18. The 1st Life Directive was repealed and replaced with effect from 19 December 2002 by Directive 2002/83/EC of 5 November 2002 concerning life assurance (OJ 2002 L 345, p. 1) (the "**Consolidated Life Directive**"). This continued to list management of group pension funds as an "*activity of direct insurance*" (namely as an "*operation*" under Article 2(2)). It also classified management of group pension funds as a "*class of assurance*": see Annex 1 point VII of the Consolidated Life Directive.
19. The Consolidated Life Directive was repealed and replaced with effect from 1 January 2016 by Directive 2009/138/EC of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ 2009 L 335, p. 1) ("**Solvency II Directive**"). Again, this continues to classify management of group pension funds as one of the regulated "*life insurance activities*" (as an "*operation*": see Article 2(3)(b)(iii)), and also as a "*class of insurance*": see Annex II point VII of Solvency II Directive.

(b) UK Legislation

VAT

20. Item 1 of Group 2 of Schedule 5 to the Finance Act 1972, as revised by the VAT (Insurance) Order 1977 with effect from 1 January 1978 until 31 December 1981, exempted:

"The provision of insurance and reinsurance by authorised insurers within the meaning of sections 2 to 9 of the Insurance Companies Act 1974"



21. The exemption was therefore subject to two requirements: (a) the first dependent upon the nature of the supply, namely insurance/reinsurance; and (b) the second dependent upon whether the supplier was authorised as an Insurer under the Insurance Companies Act 1974.
22. With effect from 1 January 1982, the wording of the VAT exemption was revised (by the VAT (Insurance) Order 1981) to read:

"The provision of insurance and re-insurance by persons permitted, in accordance with section 2 of the Insurance Companies Act 1981, to carry on insurance business"

23. The revised Item 1 of Group 2 in Schedule 5 to the Finance Act 1972 was re-enacted in the same form as Item 1 of Group 2 in Schedule 6 to the Value Added Tax Act 1983 ("VATA 1983") with effect from 1 January 1983.
24. With effect from 1 December 1990, VATA 1983 was amended by the Value Added Tax (Insurance) Order 1990 to read:

"The provision of insurance and reinsurance by—

(a) a person permitted in accordance with section 2 of the Insurance Companies Act 1982, to carry on insurance business; or

(b) an insurer who belongs outside the United Kingdom against any risks or other things described in Schedules 1 and 2 to the Insurance Companies Act 1982."

25. Item 1 of Group 2 in Schedule 6 to VATA 1983 was re-enacted as Item 1 of Group 2 in Schedule 9 to the Value Added Tax Act 1994 ("VATA 1994") with effect from 1 September 1994.
26. The position remained thus until 18 March 1997 when (by s.38 of the Finance Act 1997) Item 1 was amended to read:

"The provision of insurance or reinsurance by a person who provides it in the course of—

(a) any insurance business which he is authorised under section 3 or 4 of the Insurance Companies Act 1982 to carry on, or

(b) any business in respect of which he is exempted under section 2 of that Act from the requirement to be so authorised."



27. With effect from 1 December 2001 the Insurance Companies Act 1982 was repealed by the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 ("the **2001 Amendments Order**") as part of the reforms to the regulatory framework made by the Financial Services and Markets Act 2000. The 2001 Amendments Order amended Items 1 and 2 of Group 2 of Schedule 9 to VATA 1994 so that they read:

"1 The provision of insurance or reinsurance in the course of insurance business by—

(a) a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to effect or carry out contracts of insurance;

(b) a person who is exempt in respect of effecting or carrying out contracts of insurance by reason of an order under section 38 of that Act (and accordingly may effect or carry out contracts of insurance without contravening the general prohibition);

(c) a person who carries on an insurance market activity;

(d) a person (not falling within paragraph (a)) who would require permission to effect or carry out—

(i) a contract of insurance under which the benefits provided by that person are exclusively or primarily benefits in kind in the event of accident to or breakdown of a vehicle, or

(ii) a contract in the course of a Community co-insurance operation,

but for the identity of the person carrying on that activity.

2 The provision by an insurer or reinsurer who belongs outside the United Kingdom of—

(a) insurance against any of the risks or other things described in the Annex to the first non-life insurance directive or in the Annex to the first life insurance directive, or

(b) reinsurance relating to any of those risks or other things."

28. The 2001 Amendments Order also inserted the following Notes into Group 2 of Schedule 9 to VATA 1994:

"(A1) For the purposes of Item 1—

"Community co-insurance operation" has the same meaning as in the Council Directive of 30 May 1978 on the co-ordination of laws,



regulations and administrative provisions relating to Community co-insurance (No. 78/473/EEC);

“insurance business” means business which consists of effecting and carrying out contracts of insurance;

“insurance market activity” has the meaning given in section 316(3) of the Financial Services and Markets Act 2000.

(B1) References—

(a) in Items 1 and 4 to contracts of insurance, and

(b) in Item 1 and Note (A1) to the effecting and carrying out of contracts of insurance,

must be read with section 22 of the Financial Services and Markets Act 2000, any relevant order under that section, and Schedule 2 to that Act.

(C1) In Item 2—

(a) “first non-life insurance directive” means the Council Directive of 24 July 1973 on the co-ordination of laws, regulations and administrative provisions relating to the taking up and pursuit of the business of direct insurance other than life assurance (No. 73/239/EEC);

(b) “first life insurance directive” means the Council Directive of 5 March 1979 on the co-ordination of laws, regulations and administrative provisions relating to the taking up and pursuit of the business of direct life assurance (No. 79/267/EEC).”

29. With effect from 1 January 2005, the VAT (Insurance) Order 2004 replaced Items 1 to 3 of Group 2 of Schedule 9 to VATA 1994 with the following exemption:

“1 Insurance transactions and reinsurance transactions”

30. Notes (A1), (B1), (C1) to Group 2 were also repealed by the same Order.

Insurance, etc.

31. Throughout the period covered by the claim, and as far as material, the effect of the UK legislation governing authorisation of insurance companies was that the provision of PFM Services, including to defined benefit pension funds, was a class of “*insurance business*” when effected and carried out by an Insurer that was otherwise carrying on an insurance business. Thus an authorised UK insurer was “subject to supervision by the



administrative authorities responsible for the supervision of private insurance” for the purposes of article 1(2) of the 1st Life Directive.

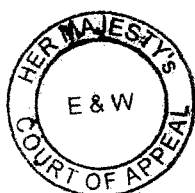
32. A Non-Insurer did not require authorisation as an Insurer to provide PFM Services, including to defined benefit pension funds. A Non-Insurer required authorisation to provide those services under other legislation.

Submissions of the Parties

33. The Court of Justice will of course receive detailed observations from both parties. Below is a brief summary of the main arguments put to the Court of Appeal, by way of further background.

The Trustees’ Arguments in Summary

34. In summary, the Trustees’ case is that:
- a. The supply of insurance is exempt from VAT as a matter of EU law. The exemption for “insurance transactions” has direct effect between taxpayers and HMRC.
 - b. The provision of PFM services is to be treated as a class of insurance business and/or an insurance activity for the purposes of the 1st Life Directive and the regime created by the EU insurance directives. Thus, such services are deemed to be an insurance activity for EU law purposes. At the very least, the provision of PFM Services by an Insurer is indeed to be treated as or deemed to be “insurance” as a matter of EU law.
 - c. When considering the meaning and scope of the VAT exemption for “insurance transactions”, that notion needs to be given an autonomous meaning which is applicable across all Member States. As the Court of Justice has consistently stated (see *CPP* (C-349/96, EU:C:1999:93), at paragraph 18, and *Skandia* (C-240/99 EU:C:2001:140), at paragraph 30), the starting point in any analysis of what is to constitute insurance is the regime in the insurance directives, including the 1st Life Directive (as amended). Therefore, one should adopt the same autonomous concept of “insurance” as employed in the insurance directives,



namely one which treats PFM Services as a form of insurance activity or class of insurance business.

- d. Once the supply is regarded as a form of insurance transaction then it is exempt regardless of the status of the supplier. The supply of PFM Services to the Trustees should therefore have been mandatorily exempt in the UK.
- e. In the alternative, given that the provision of PFM Services by an Insurer is to be treated as or deemed to be “insurance” as a matter of EU law, the application of the principle of fiscal neutrality would lead to the same result. Thus, if such services by Insurers are exempt from VAT then the provision of the same or similar PFM Services by Non-Insurers should also be exempt.³

HMRC's Arguments in Summary

35. In summary, HMRC contend as follows:

- a. The PFM services supplied by Non-Insurers were not “insurance transactions” within the meaning of the exemption in Article 13B(a) of the Sixth Directive and Article 135(1)(a) of the VAT Directive.
- b. That term is an independent concept in EU law, and like all exemptions is to be interpreted strictly.⁴ The transactions at issue lack the essential features of insurance transactions. In a series of eight cases starting with *CPP*, the Court has repeatedly explained that for the purpose of the VAT exemption: “*the essentials of an insurance transaction are, as generally understood, that the insurer undertakes in return for the payment of a premium, to provide the insured, in the event of materialisation of the risk covered, with the service agreed when the contract was concluded.*”⁵



³ It is accepted by the Trustees that if the provision of PFM Services by Insurers were not properly exempt, then fiscal neutrality is irrelevant and that the Trustees cannot rely upon what will be, on this hypothesis, HMRC's prior unlawful exemption of such PFM Services by Insurers.

⁴ *CPP*, C-349/96, EU:C:1999:93, para 15, *Skandia*, C-240/99 EU:C:2001:140, para 32.

⁵ *CPP*, C-349/96, EU:C:1999:93, para 17; *Skandia*, C-240/99 EU:C:2001:140, para 37; *Taksatorringen*, C-8/01, EU:C:2003:621, para 39; *Commission v Greece*, C-13/06, EU:C:2006:765, para 10; *Swiss Re Germany Holding*, Case C-242/08, EU:C:2009:64, para 34; *BGŻ Leasing*, C-

- c. In at least two of those cases, the Court has held that where a party carries out all of the functions of an insurer except the assumption of risk pursuant to a contract of indemnity, the transactions in question were not insurance transactions for the purposes of the VAT exemption.⁶
- d. Those essential features are not present in the transactions in this case: it is common ground between the parties that the providers of the PFM Services do not provide any indemnity from risks to the Trustees and are not in a contractual relationship with any person whose risk is covered by any insurance, *i.e.* an insured person. Thus, the transactions at issue do not fall within the scope of the exemption.
- e. The case-law relied upon the Trustees does not alter this analysis. The Court's reference to the 1st Non-Life Directive (as amended) in *CPP* was in the context of considering whether "insurance" could include the provision of services, in the event of accident/loss, consisting of benefits in kind rather than provision of a sum of money. The 1st Life Directive extends to "operations" irrespective of whether they involve "insurance transactions" (within the meaning of the VAT Exemption) so as to enable an authorised Insurer to carry out that type of activity as part of its insurance business. In *Skandia*, the Court rejected the argument that "insurance transaction" was enough to encompass regulated activities which do not have the "essential characteristics" identified in *CPP*.
- f. There are no cases in which the Court has departed from the "essential" meaning of insurance transaction, as identified in *CPP*, whether by reference to the insurance directives, or otherwise.
- g. The scope of the insurance exemption is governed exclusively and exhaustively by the VAT Directives. It cannot be extended by reference to the principle of fiscal neutrality: *Aspiro* at paragraph 31. Nor may a person rely, in support of his claim, on an unlawful act committed in favour of a third party: *Rank Group*, C-



224/11, EU:C:2013:15, para 58; *Mapfre*, C-584/13, EU:C:2015:488, para 28; *Aspiro*, C-40/15, EU:C:2016:172, para 22.

⁶ *Skandia*, C-240/99, EU:C:2001:140; *Aspiro*, C-40/15 ECLI:EU:C:2016:172.

259/10 and C-260/10, EU:C:2011:719, paragraph 62 (and as accepted by the Trustees).

The Reasons Why a Preliminary Ruling is Sought

36. The Court of Appeal considers that the interpretation and application of Article 135(1)(a) of the VAT Directive and its relationship to the 1st Life Directive (as amended) in the circumstances of this case is not *acte clair*.
37. For these reasons, the Court of Appeal considers that a preliminary ruling from the Court of Justice on the question set out below is necessary before it can rule on the appeal.

The Question Referred

38. Are supplies of such PFM Services as are provided to the Trustees by (a) Insurers and/or (b) Non-Insurers “insurance transactions” within the meaning of Article 135(1)(a) of the VAT Directive (formerly Article 13B(a) of the Sixth Directive)?



By the Court

TUESDAY 5TH MARCH 2019
IN THE COURT OF APPEAL
ON APPEAL FROM THE HIGH COURT OF JUSTICE
CHANCERY DIVISION REVENUE LIST

ORDER

Copies to:

Chancery Division - Revenue List
DX 160040
Strand 4

HM Revenue & Customs Solicitor'S Office
Bush House
1st Floor North Sw Wing
Strand
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WC2B 4RD
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*

* This order was drawn by A Marie Smith (Associate) to whom all enquiries regarding this order should be made. When communicating with the Court please address correspondence to A Marie Smith, Civil Appeals Office, Room E307, Royal Courts of Justice, Strand, London WC2A 2LL (DX 44450 Strand) and quote the Court of Appeal reference number. The Associate's telephone number is