

C\_2019172EN.01002201.xml  
20.5.2019

EN

Official Journal of the European Union

C 172/22

Reference for a preliminary ruling from the Court of Appeal (United Kingdom) made on 18 March 2019 — United Biscuits (Pensions Trustees) Limited, United Biscuits Pension Investments Limited v Commissioners for Her Majesty's Revenue and Customs

(Case C-235/19)

(2019/C 172/25)

Language of the case: English

Referring court

Court of Appeal

Parties to the main proceedings

Applicants: United Biscuits (Pensions Trustees) Limited, United Biscuits Pension Investments Limited

Defendant: Commissioners for Her Majesty's Revenue and Customs

Question referred

Are supplies of such pension fund management services (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 (1) (formerly Article 13B(a) of the Sixth Directive)?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006, L 347, p. 1).