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Reference for a preliminary ruling from the Upper Tribunal (Tax and Chancery Chamber) (United Kingdom) made on 17 June 2019 — Commissioners for Her Majesty's Revenue & Customs v Wellcome Trust Ltd

(Case C-459/19)

(2019/C 280/38)

Language of the case: English

Referring court

Upper Tribunal (Tax and Chancery Chamber)

Parties to the main proceedings

Appellants: Commissioners for Her Majesty's Revenue & Customs

Respondent: Wellcome Trust Ltd

Questions referred

1.

Is Article 44 of Directive 2006/112 (1) to be interpreted as meaning that when a taxable person carrying on a non-economic activity consisting of the purchase and sale of shares and other securities in the course of the management of the assets of a charitable trust acquires a supply of investment management services from a person outside of the Community exclusively for the purposes of such activity, it is to be regarded as 'a taxable person acting as such'?

2.

If Question 1 is answered in the negative and Articles 46 to 49 of the Directive do not apply, does Article 45 of the Directive apply to the supply or does neither Article 44 or Article 45 apply to the supply?

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