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Request for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on 4 November 2019 — Danske Bank A/S v Skatteverket

(Case C-812/19)

(2020/C 19/34)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Applicant: Danske Bank A/S, Danmark, Sverige Filial

Defendant: Skatteverket

Question referred

Does a Swedish branch of a bank established in another Member State constitute an independent taxable person where the principal establishment supplies services to the branch and imputes the costs thereof to the branch, if the principal establishment is part of a VAT group in the other Member State, while the Swedish branch is not a member of any Swedish VAT group? (1)

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