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Reference for a preliminary ruling from First-tier Tribunal (Tax Chamber) (United Kingdom) made on 17 November 2020 — GE Aircraft Engine Services Ltd v The Commissioners for Her Majesty's Revenue & Customs

(Case C-607/20)

(2021/C 28/49)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Appellant: GE Aircraft Engine Services Ltd

Defendant: The Commissioners for Her Majesty's Revenue & Customs

Questions referred

1.

Does the issue of vouchers for third party retailers to employees by a taxable person as part of a recognition programme for high performing employees constitute a supply 'for his private use or for that of his staff or, more generally, for purposes other than those of his business' within the meaning of Article 26(1)(b) of the Principal VAT Directive (1)?

2.

Does it have any significance in answering question 1 that the taxable person has a business purpose for the issuing of the retail vouchers to staff?

3.

Does it have any significance in answering question 1 that the retail vouchers issued to staff members are for their own use and can be used for the staff members' private purposes?

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