

C_2021053EN.01002402.xml
15.2.2021

EN

Official Journal of the European Union

C 53/24

Request for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on 25 November 2020 — Skatteverket v DSAB Destination Stockholm AB

(Case C-637/20)

(2021/C 53/32)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Appellant and respondent: Skatteverket

Respondent and appellant: DSAB Destination Stockholm AB

Question referred

Must Article 30(a) of the VAT Directive (1) be interpreted as meaning that a card, such as the one at issue in the main proceedings, which gives the cardholder the right to receive various services at a given place for a limited period of time and up to a certain value constitutes a voucher and, in such circumstances, constitutes a multi-purpose voucher?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) as amended by Council Directive (EU) 2016/1065 of 27 June 2016 amending Directive 2006/112/EC as regards the treatment of vouchers (OJ 2016 L 177, p. 9).