

Downloaded via the EU tax law app / web

C_2021110EN.01001702.xml

29.3.2021

EN

Official Journal of the European Union

C 110/17

Reference for a preliminary ruling from First-tier Tribunal (Tax Chamber) (United Kingdom) made on 22 December 2020 — Fenix International Limited v Commissioners for Her Majesty's Revenue and Customs

(Case C-695/20)

(2021/C 110/17)

Language of the case: English

Referring court

First-tier Tribunal (Tax Chamber)

Parties to the main proceedings

Applicant: Fenix International Limited

Defendant: Commissioners for Her Majesty's Revenue and Customs

Question referred

Is Article 9a of Council Implementing Regulation (EU) No 282/2011 (1) of 15 March 2011, inserted by Article 1(1)(c) of Council Implementing Regulation (EU) No 1042/2013 (2) of 7 October 2013, invalid on the basis that it goes beyond the implementing power or duty on the Council established by Article 397 of Council Directive 2006/112/EC (3) of 28 November 2006 insofar as it supplements and/or amends Article 28 of Directive 2006/112/EC?

- (1) Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ 2011, L 77, p. 1).
- (2) Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services (OJ 2013, L 284, p. 1).
- (3) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006, L 347, p. 1).