

**Reference for a preliminary ruling from High Court of Justice (England and Wales), Family Division
made on 16 November 2020 — SS v MCP**

(Case C-603/20)

(2021/C 28/48)

Language of the case: English

Referring court

High Court of Justice (England and Wales), Family Division

Parties to the main proceedings

Applicant: SS

Defendant: MCP

Question referred

Does Article 10 of Brussels 2 ⁽¹⁾ retain jurisdiction, without limit of time, in a member state if a child habitually resident in that member state was wrongfully removed to (or retained in) a non-member state where she, following such removal (or retention), in due course became habitually resident?

⁽¹⁾ Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000 (OJ 2003, L 338, p. 1).

**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).

Appeal brought on 19 November 2020 by International Management Group (IMG) against the order of the General Court (Seventh Chamber) delivered on 9 September 2020 in Case T-645/19, IMG v Commission

(Case C-619/20 P)

(2021/C 28/50)

Language of the case: French

Parties

Appellant: International Management Group (IMG) (represented by: L. Levi and J.-Y. de Cara, avocats)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

- set aside the order of the General Court of 9 September 2020 in Case T-645/19;
- consequently, refer the case back to the General Court for a ruling on the application for annulment and the claim for damages;
- order the defendant to pay all of the costs of the proceedings at first instance and on appeal.

Pleas in law and main arguments

In support of the appeal, the appellant submits that, in the order under appeal, the General Court committed an error of law by taking the view that the letter of 18 July 2019 is not a challengeable act.

Appeal brought on 19 November 2020 by International Management Group (IMG) against the judgment of the General Court (Seventh Chamber) delivered on 9 September 2020 in Case T-381/15 RENV, IMG v Commission

(Case C-620/20 P)

(2021/C 28/51)

Language of the case: French

Parties

Appellant: International Management Group (IMG) (represented by: L. Levi and J.-Y. de Cara, avocats)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

- set aside the judgment of the General Court of 9 September 2020 in Case T-381/15/RENV;
- consequently, grant the appellant the relief sought at first instance as revised and, accordingly: