

Reference for a preliminary ruling from the Upper Tribunal (Tax and Chancery Chamber) (United Kingdom) made on 6 January 2017 — Commissioners for Her Majesty's Revenue and Customs v DPAS Limited

(Case C-5/17)

(2017/C 078/20)

Language of the case: English

Referring court

Upper Tribunal (Tax and Chancery Chamber)

Parties to the main proceedings

Applicant: Commissioners for Her Majesty's Revenue and Customs

Defendant: DPAS Limited

Questions referred

In the light of Article 135(1)(d) of Council Directive 2006/112/EC⁽¹⁾ (the Principal VAT Directive) and the interpretations of that provision given by the Court of Justice in *AXA*, *Bookit II* and *NEC*, the Upper Tribunal (Tax and Chancery Chamber) respectfully refers the following questions to the Court of Justice of the European Union for a preliminary ruling:

- (1) Is a service, such as that performed by the taxpayer in the present case, consisting of directing, pursuant to a direct debit mandate, that money is taken by direct debit from a patient's bank account and passed by the taxpayer, after deduction of the taxpayer's remuneration, to the patient's dentist and insurance provider, an exempt supply of transfer or payment services within Article 135(1)(d) of the Principal VAT Directive?

In particular, do the decisions in *Bookit II* and *NEC* lead to the conclusion that the exemption from VAT in Article 135(1)(d) is not applicable to a service, such as that performed by the taxpayer in the present case, which does not involve the taxpayer itself debiting or crediting any accounts over which it has control but which, where a transfer of funds results, is essential to that transfer? Or does the decision in *AXA* lead to the contrary conclusion?

- (2) What are the relevant principles to be applied for determining whether or not a service such as that performed by the taxpayer in the present case falls within the scope of 'debt collection' within Article 135(1)(d)? In particular, if (as the Court decided in *AXA* in relation to the same or a very similar service) such a service would constitute debt collection if provided to the person to whom the payment is due (i.e. the dentists in the present case and in *AXA*), does that service also constitute debt collection if such a service is provided to the person from whom the payment is due (i.e. the patients in the present case)?

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

Reference for a preliminary ruling from the Court of Appeal (United Kingdom) made on 16 January 2017 — Grenville Hampshire v The Board of the Pension Protection Fund

(Case C-17/17)

(2017/C 078/21)

Language of the case: English

Referring court

Court of Appeal