



C/2024/1846

11.3.2024

**Request for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on
27 December 2023 — Högekullen AB v Skatteverket**

(Case C-808/23, Högekullen)

(C/2024/1846)

Language of the case: Swedish

Referring court

Högsta förvaltningsdomstolen

Parties to the main proceedings

Appellant: Högekullen AB

Respondent: Skatteverket

Questions referred

1. When applying national provisions on the revaluation of the taxable amount, is it compatible with Articles 72 and 80 of the VAT Directive, ⁽¹⁾ where a parent company provides its subsidiaries with services of the kind at issue in the present case, always to regard those services as unique services whose open market value cannot be determined by means of a comparison such as that provided for in the first paragraph of Article 72?
2. When applying national provisions on the revaluation of the taxable amount, is it compatible with Articles 72 and 80 of the VAT Directive to consider that the total expenditure of a parent company, including the costs of raising capital and shareholder costs, constitutes the cost incurred by the company in providing services to its subsidiaries, where the parent company's sole activity consists of the active management of its subsidiaries and the parent company has deducted all the input VAT paid on its acquisitions?

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