



C/2025/4557

25.8.2025

**Judgment of the Court (First Chamber) of 3 July 2025 (request for a preliminary ruling from the  
Högsta förvaltningsdomstolen – Sweden) – Högkullen AB v Skatteverket**

**(Case C-808/23, <sup>(1)</sup> Högkullen)**

**(Reference for a preliminary ruling – Taxation – Common system of value added tax (VAT) –  
Directive 2006/112/EC – Article 72 – Open market value – Article 80 – Revaluation of the taxable  
amount – Parent company providing services to its subsidiaries in the context of actively managing them –  
Determination of the open market value)**

(C/2025/4557)

Language of the case: Swedish

**Referring court**

Högsta förvaltningsdomstolen

**Parties to the main proceedings**

*Appellant:* Högkullen AB

*Respondent:* Skatteverket

**Operative part of the judgment**

Articles 72 and 80 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding the services provided by a parent company to its subsidiaries in the context of the active management of those subsidiaries from being, in all situations, regarded by the tax authority as constituting a single supply which precludes the open market value of those services from being determined using the comparison method laid down in the first paragraph of Article 72 of that directive.

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<sup>(1)</sup> OJ C, C/2024/1846.