

**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?