

Other party: Veronsaajien oikeudenvallontayksikkö

### Question referred

Are Articles 63 and 65 TFEU to be interpreted as meaning that they preclude a national interpretation according to which income received by a natural person residing in Finland from an undertaking for collective investment in transferable securities based in another Member State of the Union and constituted in accordance with statute within the meaning of the Investment Fund Directive 2009/65/EC<sup>(1)</sup> (UCITS fund in the form of an investment company) is not, for the purposes of income tax, treated in the same way as income received from a Finnish investment fund constituted in accordance with contract law within the meaning of the same Directive (UCITS fund in contract form), because the legal form of the UCITS located in the other Member State does not correspond to the legal structure of the national investment fund?

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<sup>(1)</sup> Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ 2009 L 302, p. 32).

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### Request for a preliminary ruling from the Högsta förvaltningsdomstolen (Sweden) lodged on 25 June 2019 — Lexel

(Case C-484/19)

(2019/C 295/11)

*Language of the case: Swedish*

### Referring court

Högsta förvaltningsdomstolen

### Parties to the main proceedings

*Applicant:* Lexel AB

*Defendant:* Skatteverket

### Questions referred

Is it compatible with Article 49 TFEU to refuse a Swedish company a deduction for interest paid to a company which is in the same group of associated enterprises and is resident in a different Member State on the ground that the principal reason for the debt having arisen is deemed to be that the group of associated enterprises is to receive a substantial tax benefit, when such a tax benefit would not have been deemed to exist if both companies had been Swedish, since they would then have been covered by the provisions on intra-group transfers?

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