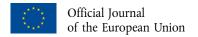
30.6.2025



C/2025/3421

## Request for a preliminary ruling from the Østre Landsret (Denmark) lodged on 1 April 2025 – Sampension Livsforsikring A/S v Skatteministeriet

(Case T-268/25, Sampension Livsforsikring)

(C/2025/3421)

Language of the case: Danish

## Referring court

Østre Landsret

## Parties to the main proceedings

Applicant: Sampension Livsforsikring A/S

Defendant: Skatteministeriet

## Questions referred

- Is the first paragraph of Article 11 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, (1) read in conjunction with the second paragraph thereof, to be interpreted as precluding legislation of a Member State, such as that at issue in the present case, under which eligibility for creating a VAT group comprising persons not engaged in activity subject to registration or not engaged in economic activity subject to the condition that one person in the VAT group directly or indirectly owns 100 % of the other person or persons in the VAT group?
- If question 1 is answered in the affirmative, does Article 11 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax then have direct effect in the Member States, with the result that taxable persons are entitled, vis-à-vis a Member State, to be registered as a VAT group in cases where the legislation of that Member State does not comply with that provision and cannot be interpreted in accordance therewith?

<sup>(1)</sup> OJ 2006 L 347, p. 1.