



**TC01381**

**Appeal number: LON/2008/0720**

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

- (1) WHEELS COMMON INVESTMENT FUND TRUSTEES LTD**
- (2) THE NATIONAL ASSOCIATION OF PENSION FUNDS LTD**
- (3) FORD PENSION FUND TRUSTEES LTD**
- (4) FORD SALARIED PENSION FUND TRUSTEES LTD**
- (5) FORD PENSION SCHEME FOR SENIOR  
STAFF TRUSTEE LTD**

**Appellants**

**- and -**

**THE COMMISSIONERS FOR HER MAJESTY'S  
REVENUE AND CUSTOMS**

**Respondents**

**ORDER FOR REFERENCE TO THE  
COURT OF JUSTICE OF THE EUROPEAN UNION**

**TRIBUNAL: JUDGE THEODORE WALLACE  
MRS LYNNETH SALISBURY, LL.M., JP**

**Sitting in public in London on 10, 11, 14 and 15 February 2011**

**UPON** hearing Paul Lasok QC and Paul Newman QC, instructed by KPMG LLP, for the Appellants and David Milne QC and George Peretz, instructed by the Solicitor for Her Majesty's Revenue and Customs, for the Respondents, and the witnesses of both parties

**AND UPON** finding that it is necessary to enable the Tribunal to give judgment in this case to resolve questions concerning the meaning and effect of Article 135(1)(g) of Council Directive 2006/112/EC, formerly Article 13(B)(d)(6) of the Sixth VAT Directive, which exempts from value added tax "the management of special investment funds as defined by

Member States” and that it is appropriate to request the Court of Justice to give a preliminary ruling thereon

**IT IS DIRECTED** that:

- (1) The questions set out in the Schedule to this Order concerning the meaning and effect of Article 135(1)(g) of Council Directive 2006/112/EC, formerly Article 13(B)(d)(6) of the Sixth VAT Directive, be referred to the Court of Justice for a preliminary ruling in accordance with Article 267 of the Treaty on Functioning of the European Union;
- (2) The clerk forthwith transmit to the Registrar of the Court of Justice
  - a. this Order; and
  - b. a copy of the Appellants’ re-amended Grounds of Appeal dated 6 February 2009, the Respondents’ Statement of Case dated 2 March 2009, and the Appellants’ Response dated 30 March 2009;
- (3) All further proceedings in this appeal be stayed until the Court of Justice has given its preliminary ruling on the questions referred to it or until further direction.

**THEODORE WALLACE  
TRIBUNAL JUDGE**

**RELEASE DATE: 8 August 2011**

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