

Case C-40/09

Astra Zeneca UK Ltd

Reference

Commissioners for Her Majesty's Revenue and Customs

(VAT and Duties Tribunal, Manchester)

„The question is whether, under Article 2, paragraph 1, of Directive 2000/644, the fact that a company is a subsidiary of a parent company is sufficient to establish that the company is a subsidiary of the parent company for the purposes of Article 2, paragraph 1, of Directive 2000/644.“

Reference

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(Case C-40/09, paragraph 1 of the judgment of the Court of Justice)

„The question is whether, under Article 2, paragraph 1, of Directive 2000/644, the fact that a company is a subsidiary of a parent company is sufficient to establish that the company is a subsidiary of the parent company for the purposes of Article 2, paragraph 1, of Directive 2000/644.“

„The question is whether, under Article 2, paragraph 1, of Directive 2000/644, the fact that a company is a subsidiary of a parent company is sufficient to establish that the company is a subsidiary of the parent company for the purposes of Article 2, paragraph 1, of Directive 2000/644.“

(??, ????? 29—32 ? 35 ? ??????????)

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29 ??? 2010 ??????(*)

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Duties Tribunal, Manchester (????????????? ??????????) ? ? ? ? 16 ?????? 2009 ?, ?????????? ?
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Astra Zeneca UK Ltd

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Commissioners for Her Majesty’s Revenue and Customs,

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???????? ? ? ??: ??? K. Lenaerts, ?????????????? ? ? ??????, ??? R. Silva de Lapuerta
(????????????), ??? E. Juhász, ??? T. von Danwitz ? ??? D. Šváby, ?????,

???????????? ??????????: ??? P. Mengozzi,

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???? 2010 ?,

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– ? ? Astra Zeneca UK Ltd, ? ? ? ? M. Conlon, QC, ? ? ? ? D. Southern, barrister,
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????????????????, ?????????????? ? ? ? ? N. Pleming, QC,

– ? ? ?????????? ?????????????????, ? ? ? ? K. Georgiadis ? ? ? ? I. Bakopoulos, ????? ? ? ? ? ?
V. Karra, ? ????????????? ? ? ?????????????????,

– ?? ?????????????? ????????, ?? ??? R. Lyal ? ??? M. Afonso, ? ??????????? ??
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1 ?????????????????? ??????????? ?? ??????? ?? ?????????????? ?? ??? 2, ????? 1, ??? 6,
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95/7/?? ?? ??????? ?? 10 ????? 1995 ?????? (?? L 102, ??? 18, ?????????? ??-????????? „?????
????????????“).

2 ?????????????? ? ??????????? ? ?????????? ?? ??? ?????? Astra Zeneca UK Ltd (?????????? ??-
????????? „Astra Zeneca“) ? Commissioners for Her Majesty’s Revenue and Customs (??????????
?? ?????????? „Commissioners“) ?????????? ??????? ?????? ?????????????? ?????????? (????????? ??-
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3 ??? 2, ????? 1 ?? ?????? ?????????????? ?????????????:

„? [??] ?? ???????:

1. ?????????????? ?? ?????? ??? ??????, ??????????? ?????????????? ?? ?????????????? ?? ??????????
?? ?????????????????????????? ????, ??????????? ? ??? ? ? ??????????“ [????????????????? ???????]

4 ??? 4, ????????????? 1 ? 2 ?? ??? ?????????????? ?????? ??????????:

„1. „????????????????????????? ?????“ ?????????? ?????? ????, ?????? ?????????? ??????????????
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2. ?????????????????? ?????????? ?? ?????????? 1 ?????????? ??????? ?????????? ?? ??????????????????,
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5 ?????????? ??? 5, ?????????? 1 ?? ?????? ?????????????:

„????????? ?? ??????“ ?????????? ?????????????????? ?? ?????????? ?? ?????????????????? ? ??????????????
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6 ??? 6, ?????????? 1, ?????? ??????? ?? ?????????????? ????????????? ??????:

„????????? ?? ??????“ ????????? ?????????, ?????? ?? ? ?????????? ?? ?????? ?? ?????????? ??
????? 5.“ [????????????? ???????]

7 ????? 17, ?????????? 2, ?????? a) ?? ?????? ??????????? ? ?????????????? ??, ?????????? ?? ?????
28? ?? ???, ?????????????:

„???????????? ?????????? ? ?????????? ?? ?????????????? ?? ?????????????? ?????????????? ??????????,
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a) ?????????? ??? ??????? [????] ?? ?????????? ? ??????????, ?????? ?? ?? ?????????????? ???
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8 Astra Zeneca ? ?????????????, ?????????????????? ?????????????? ?? ? ?????????? ?? ??????????????????????
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9 ????? ?????????????? ?????????? ?? ??????? ?????????????, ?????? ?? ??????? ???, ?????????? ??
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(„Advantage Fund“, ?????????? ??-????????? „????????“), ?????? ?????????? ?????????? ????? ?
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10 ????? ?????? ?? ?????? ?????????????? Astra Zeneca ?????????? ?? ?????????????????? ?? ?????????? ??
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11 ????? ??????? ?? ? ?????????????? ?????????? 10 GBP [????????????? ??????], ?? ?????? ?? ??????????
?? ??-?????? ?????? (?????? 9,25 GBP ? 9,55 GBP) ?? ?????? ?? ??????????????????

12 Astra Zeneca ?????????? ?????????????? ?? ?????????? ? ???, ?????? ?? ?????????? ?? ??????????,
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13 ?????????????????? ?????? Astra Zeneca ??????????, ?? ?????????????? ?? ?????????????????? ??
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14 ??????? ?????? ?????? ?????????????????????? ?????? Astra Zeneca ?????? ?? Commissioners
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15 ??? ??????? ? ?????? Commissioners, ?? ?????? ??????, ?????????, ?? Astra Zeneca ?????
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16 ?? ?????? ??????, Commissioners ?????????, ?? Astra Zeneca ?????????????????? ?????? ?????? ??
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