

[2011] UKFTT 524 (TC)



TC01371

Appeal number: TC/2010/01947

FIRST-TIER TRIBUNAL

TAX

FIELD FISHER WATERHOUSE LLP

Appellant

- and -

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

Respondents

**TRIBUNAL: DR K KHAN (Judge)
JOHN AGBOOLA FCA**

DIRECTIONS

Upon hearing Mr David Goy QC for the Appellant and Mr Raymond Hill for the Respondents and

Upon reading the Application of the Appellant dated 5 May 2011 for a reference to the Court of Justice of the European Union

IT IS DIRECTED THAT:

1. The questions set out in the Schedule to these Directions (below) concerning the interpretation of European Union law be referred to the Court of Justice of the European Union for a preliminary ruling in accordance with Article 267 of the Treaty on the Functioning of the European Union.
2. That the Registrar of the First-tier Tribunal (the Chamber) do forthwith transmit to the Registrar of the Court of Justice of the European Union
 - (1) this Direction and the accompanying Schedule; and
 - (2) the Agreed Statement of Facts; and
 - (3) a copy of the Applicant's Lease for premises.

All further proceedings in this appeal be stayed until the Court of Justice of the European Union has given its ruling on the said questions or until further directions.

K KHAN
TRIBUNAL JUDGE
Release Date: 14 July 2011

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