**Irish Court Finds US Company’s Bread… Isn’t Bread**

**爱尔兰法院裁定赛百味的面包并不是真的面包**

The highest court in Ireland has ruled that bread sold by an American fast-food restaurant cannot be legally defined as bread. The court said Subway restaurant’s bread contains so much sugar that it failed to meet the legal definition of the food product.

爱尔兰最高法院裁定，美国某快餐店出售的面包并非法律定义为面包。法院表示，赛百味餐厅的面包含糖量太多，不符合面包这类食品的法定定义。

The ruling came in a tax dispute brought by Bookfinders Limited, which operates Subway restaurants in Ireland.

这项裁决是针对在爱尔兰经营赛百味餐厅的簿记有限公司引起的税务纠纷。

Bread is one of the world’s most popular foods. It is made from a mixture of flour, water and yeast, which causes the bread to expand when heated.

面包是世界上最受欢迎的食物之一。它是由面粉、水和酵母混合制成。酵母加热后会使面包变得蓬松。

Bookfinders had argued that some of its takeaway, or take-out, products should not be subject to a value-added tax. The list of products included hot drinks, such as tea and coffee, and heated sandwiches.

簿记公司认为，它提供的一些外卖或外带产品不应被征收增值税。外带产品清单包括热饮，如茶和咖啡，以及热三明治。

Ireland’s Supreme Court rejected the company’s appeal. Its judges ruled that the bread sold by Subway contains too much sugar to be considered a “staple food.”

爱尔兰最高法院驳回了该公司的上诉。其法官裁定，赛百味出售的面包含糖量过多，不能被视为“主食”。

A staple food is something that is eaten all the time and part of many people’s diets. Such foods are not subject to the value-added taxed.

主食是人们经常吃的东西，也是许多人饮食的一部分。这类食品不征收增值税。

“There is no dispute that the bread supplied by Subway in its heated sandwiches has a sugar content of 10% of the weight of the flour included in the dough, and thus exceeds the 2% specified,” the court said.

法院称：“赛百味提供的热三明治中的面包含糖量是面团中面粉重量的10%——超过了规定的2%，这一点是无可争议的。”

The law notes a difference between “bread as a staple food” and other baked goods “which are, or approach…fancy baked goods,” the judgement read.

判决书中写道，法律明文规定“面包做为主食”和其他烘焙食品“诸如或接近于高档烘焙食品”之间的区别。

Subway disagreed with the court’s findings in a statement.

赛百味在一份声明中表示不接受法庭的调查结果。

“Subway’s bread is, of course, bread,” the company said in an email. “We have been baking fresh bread in our restaurants for more than three decades and our guests return each day for sandwiches made on bread that smells as good as it tastes.”

“赛百味的面包当然是面包，”该公司在一封电子邮件中说道，“三十多年来，我们餐馆一直会烤新鲜的面包，客人每天都会来买面包做的三明治，而它色香味俱全。”

Bookfinders was appealing a 2006 decision by officials who refused to return value-added tax payments to the company. Lower courts had dismissed the case before it reached the Supreme Court.

2006年官方拒绝向簿记公司返还增值税，而簿记公司当时对这一决定提出上诉。下级法院驳回了此案并未提交至最高法院。

Subway said last week it was studying the latest tax ruling.

赛百味上周表示，正在研究最新的税收规定。

I’m Mario Ritter, Jr.

小马里奥·里特报道。

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