

C_2020191EN.01000501.xml
8.6.2020

EN

Official Journal of the European Union

C 191/5

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 29 January 2020
— Z v Finanzamt G

(Case C-46/20)

(2020/C 191/07)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Z

Defendant: Finanzamt G

Questions referred

1.

Does Article 168(a), read in conjunction with Article 167 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) conflict with national case-law precluding the right to deduct VAT in cases in which the trader is entitled to choose the allocation of a supply at the time of purchase if the tax authorities have not adopted a decision on its allocation on expiry of the statutory deadline for submission of the annual VAT return?

2.

Does Article 168(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax conflict with national case-law whereby allocation to private assets is assumed or presumed in the absence of (sufficient) evidence for allocation to the assets of the business?

(1) OJ 2006 L 347, p. 1.