

Order of the Court of 23 November 2017 (request for a preliminary ruling from the Varhoven administrativen sad — Bulgaria) — „Geocycle Bulgaria“ EOOD v Direktor na Direktsia „Obzhalvane i danachno-osiguritelna praktika“ Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

(Case C-314/17) 1

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Principles of fiscal neutrality and effectiveness — Reverse charge regime — Refusal to allow the recipient of an invoice to deduct input VAT — Decision of the tax authorities establishing a tax payable by the recipient of goods)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Applicant: „Geocycle Bulgaria“ EOOD

Defendant: Direktor na Direktsia „Obzhalvane i danachno-osiguritelna praktika“ Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

Operative part of the order

The principles of fiscal neutrality and effectiveness of the common system of value added tax must be interpreted as precluding a Member State from refusing to allow the recipient of a supply to deduct input value added tax, where, with respect to the same transaction, value added tax is collected a first time from the provider of the goods or service, since he included it on the invoice he issued, then a second time from the purchaser, in situations in which national legislation does not provide for the possibility of adjusting the value added tax where there is a tax adjustment notice.

1 OJ C 256, 7.8.2017.