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Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 2 May 2019 —  
Bundeszentralamt für Steuern v Y-GmbH

(Case C-346/19)

(2019/C 263/36)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant: Bundeszentralamt für Steuern

Respondent: Y-GmbH

Questions referred

1.

Is Article 8(2)(d) of Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, (1) provided for in Directive 2006/112/EC, (2) to taxable persons not established in the Member State of refund but established in another Member State, according to which the refund application is to set out, for each Member State of refund and for each invoice, inter alia, the number of the invoice, to be interpreted as meaning that it is also sufficient to state the reference number of an invoice, which is shown on an invoice document as an additional classification criterion alongside the invoice number?

2.

If the above question is to be answered in the negative: Is a refund application in which the reference number of an invoice has been indicated instead of the invoice number to be considered formally complete and submitted within the deadline for the purpose of the second sentence of Article 15(1) of Directive 2008/9?

3.

Should consideration be given, when answering Question 2, to the fact that the taxable person not established in the Member State of refund was, from the point of view of a reasonable applicant, and given the design of the electronic portal in the State of establishment and the form provided by

the Member State of refund, entitled to assume that, for the application to have been properly made, or in any event to be formally complete and timely, entering an indicator other than the invoice number is sufficient for the purpose of identifying the invoice to which the refund application relates?

(1) OJ 2008 L 44, p. 23.

(2) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).