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Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 13 May 2019 —  
HF v Finanzamt Bad Neuenahr-Ahrweiler

(Case C-374/19)

(2019/C 288/27)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: HF

Defendant: Finanzamt Bad Neuenahr-Ahrweiler

Question referred

Does a taxable person who produces an investment object with regard to taxable use with entitlement to input tax deduction (in this case: construction of a building for the operation of a cafeteria) have to adjust the input tax deduction under Article 185(1) and Article 187 of the VAT Directive (1) if he ceases the sales activity justifying the input tax deduction (in this case: operation of the cafeteria) and the investment object now remains unused in the scope of the previously taxable use?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).