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Request for a preliminary ruling from the Najvyšší súd Slovenskej republiky (Slovak Republic)
lodged on 20 August 2019 – Weindel Logistik Service SR spol. s r.o. v Finančné riaditeľstvo
Slovenskej republiky

(Case C-621/19)

(2019/C 363/16)

Language of the case: Slovakian

Referring court

Najvyšší súd Slovenskej republiky

Parties to the main proceedings

Applicant: Weindel Logistik Service SR spol. s r.o.

Defendant: Finančné riaditeľstvo Slovenskej republiky

Questions referred

1.

Must Article 167 and Article 168(e) of Council Directive 2006/112/EC (1) [of 28 November 2006] on the common system of value added tax be interpreted as meaning that the right to deduct the value added tax which a taxable person is required to pay on imported goods is conditional on a right of ownership in respect of the imported goods or on the right to dispose of the imported goods as owner?

2.

Must Article 168(e) of Directive 2006/112/EC ... be interpreted as meaning that the right to deduct the value added tax which a taxable person is required to pay on imported goods arises only if the imported goods are used for the purposes of the taxable person's taxable transactions in the form of the sale of the goods in the national territory or the supply of the goods to another Member State or the export of the goods to a third country?

3.

In such circumstances, is the condition that there be a direct and immediate link between the goods purchased and the output transaction satisfied and, more specifically, is it permissible to apply, in the present case, the traditional interpretation of the right of deduction based on a direct

and immediate link between the goods purchased and the output transactions with regard to cost components that have not arisen in relation to the goods and that cannot therefore be reflected in the price of the output supply?

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