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Request for a preliminary ruling from the Wojewódzki Sąd Administracyjny w Gliwicach (Poland)
lodged on 4 December 2019 — A. v Dyrektor Krajowej Informacji Skarbowej

(Case C-895/19)

(2020/C 54/44)

Language of the case: Polish

Referring court

Wojewódzki Sąd Administracyjny w Gliwicach

Parties to the main proceedings

Applicant: A.

Defendant: Dyrektor Krajowej Informacji Skarbowej

Question referred

Is Article 167 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (as amended), (1) in conjunction with Article 178 thereof, to be interpreted as precluding national legislation which makes the exercise of the right to deduct input tax in the same accounting period as that in which the tax due was payable on the transactions constituting Community acquisitions of goods subject to entry of the tax due on those transactions in the appropriate tax declaration submitted within the mandatory period (in Poland, three months) following the end of the month in which the tax liability arose in relation to the goods and services acquired?

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