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Request for a preliminary ruling from the Finanzgericht Hamburg (Germany) lodged on 10 January 2020 — Grundstücksgemeinschaft Kollaustraße 136 v Finanzamt Hamburg-Oberalster

(Case C-9/20)

(2020/C 137/43)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: Grundstücksgemeinschaft Kollaustraße 136

Defendant: Finanzamt Hamburg-Oberalster

Questions referred

1.

Does Article 167 of Directive 2006/112/EC of 28 November 2006 on the common system of valued added tax (1) preclude a provision of national law according to which the right of input tax deduction already arises at the time the transaction is performed, even if, under national law, the tax claim against the supplier or service provider arises only when the remuneration is received and the remuneration has not yet been paid?

2.

If the first question is answered in the negative: Does Article 167 of Directive 2006/112/EC of 28 November 2006 on the common system of valued added tax preclude a provision of national law according to which the right of input tax deduction cannot be asserted for the tax period in which the remuneration has been paid if the tax claim against the supplier or service provider arises only when the remuneration is received, the service has already been provided in an earlier tax period and, under national law, due to the matter being time-barred, it is no longer possible to assert the input tax claim for that earlier tax period?

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