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Request for a preliminary ruling from the Finanzgericht Berlin-Brandenburg (Germany) lodged on 27 February 2020 — HR v Finanzamt Wilmersdorf

(Case C-108/20)

(2020/C 201/21)

Language of the case: German

Referring court

Finanzgericht Berlin-Brandenburg

Parties to the main proceedings

Applicant: HR

Defendant: Finanzamt Wilmersdorf

Question referred

Are Articles 167 and 168(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) to be interpreted as precluding the application of national law under which input tax deductions are not to be allowed where, when turnover tax fraud about which a taxable person knew or should have known was committed at a preceding stage, the taxable person, through the transaction carried out with him or her, did not participate in and was not connected to the turnover tax fraud and did not encourage or facilitate the turnover tax fraud committed?

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