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Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on 31 March 2020 — Kemwater ProChemie s.r.o. v Odvolací finanční ředitelství

(Case C-154/20)

(2020/C 209/24)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant: Kemwater ProChemie s.r.o.

Defendant: Odvolací finanční ředitelství

Questions referred

1.

Is it compatible with Directive 2006/112/EC (1) for exercise of the right to deduct input value added tax to be conditional on the taxable person fulfilling the obligation to prove that the taxable supply received was made by another specific taxable person?

2.

If the first question is answered in the affirmative and the taxable person fails to fulfil that evidentiary obligation, can the right to deduct input tax be refused without it being established that that taxable person knew or could have known that by acquiring the goods or services in question he was participating in tax fraud?

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