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Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 21 December 2020 — B. v Dyrektor Izby Skarbowej w. W.

(Case C-696/20)

(2021/C 110/18)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant on a point of law: B.

Respondent in the appeal on a point of law: Dyrektor Izby Skarbowej w. W.

Question referred

Do Article 41 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) and the principles of proportionality and neutrality preclude the application, in a situation such as that at issue in the main proceedings, of a national provision such as Article 25(2) of the ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (Law of 11 March 2004 on Value Added Tax) to an intra-Community acquisition of goods by a taxable person

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if that acquisition has already been taxed in the territory of the Member State in which dispatch ends, by the persons acquiring the goods from that taxable person

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where it has been established that the taxable person's actions did not involve any tax fraud, but that they were the result of an incorrect designation of supplies in chain transactions and that that taxable person's Polish VAT identification number was provided for the purposes of a domestic rather than an intra-Community supply?

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