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Request for a preliminary ruling from the Vrhovno sodišče Republike Slovenije (Slovenia) lodged on 12 April 2021 — RAIFFEISEN LEASING, trgovina in leasing d. o. o. v Republika Slovenija

(Case C-235/21)

(2021/C 217/43)

Language of the case: Slovenian

Referring court

Vrhovno sodišče Republike Slovenije

Parties to the main proceedings

Appellant: RAIFFEISEN LEASING, trgovina in leasing d. o. o.

Respondent: Republika Slovenija

Questions referred

1.

May a written agreement be regarded as an invoice, for the purposes of Article 203 of the VAT Directive, (1) only if it contains all of the information that is required to be set out in an invoice in accordance with Chapter 3 ('Invoicing') [of Title XI] of the VAT Directive?

In the event that that question is answered in the negative:

2.

On the basis of what information and circumstances may a written agreement in any event be regarded (also) as an invoice giving rise to an obligation to pay VAT within the meaning of Article 203 of the VAT Directive?

More specifically:

3.

May a written agreement, concluded by two taxable persons subject to VAT and concerning the supply of goods or services, be regarded as an invoice within the meaning of Article 203 of the VAT Directive if it evidences an express and objectively identifiable intention on the part of the seller or the provider of services, as a contracting party, to issue an invoice for a specific

transaction, such that the purchaser could reasonably assume that it had, on the basis thereof, a right to deduct the input VAT paid?

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