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Request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas (Lithuania) lodged on 7 May 2021 — ‘Vittamed technologijos’ UAB, in liquidation v Valstybinė mokesčių inspekcija

(Case C-293/21)

(2021/C 289/40)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas

Parties to the main proceedings

Appellant: ‘Vittamed technologijos’ UAB, in liquidation

Respondent: Valstybinė mokesčių inspekcija

Question referred

Are Articles 184 to 187 of Council Directive 2006/112/EC (1) of 28 November 2006 on the common system of value added tax to be interpreted as meaning that a taxable person is (or is not) obliged to adjust deductions of value added tax (VAT) charged on the acquisition of goods and services for the purposes of producing capital goods in the case where those goods are no longer intended to be used in the course of taxable economic activities because the owner (shareholder) of the taxable person decides to place it in liquidation and that taxable person submits a request that it be removed from the register of VAT payers? Is the answer to that question affected by the reasons for deciding to liquidate the taxable person, namely the fact that the decision to place that person in liquidation was taken due to growing losses, the absence of orders and the shareholder’s doubts as to the profitability of the planned (intended) economic activity?

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