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Request for a preliminary ruling from the Bundesfinanzgericht (Austria) lodged on 21 June 2021 —
P GmbH

(Case C-378/21)

(2021/C 349/28)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Applicant: P GmbH

Defendant: Finanzamt Austria

Questions referred

1.

Is VAT payable by the issuer of the invoice under Article 203 of the VAT Directive (1) if, as in the present case, there may be no risk of loss of tax revenue, because the recipients of the services are final consumers who are not entitled to the right of deduction?

2.

If the first question is answered in the affirmative and VAT is payable by the issuer of an invoice under Article 203 of the VAT Directive:

a.

Can the correction of invoices in respect of the recipients of services be precluded if, on the one hand, a risk of loss of tax revenue is excluded and, on the other, the correction of invoices is effectively impossible?

b.

Does the fact that final consumers have borne the tax as part of the consideration, thereby enriching the taxable person by correcting the VAT, preclude the correction of the VAT?

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