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31.1.2022

EN

Official Journal of the European Union

C 51/20

Request for a preliminary ruling from the Bundesfinanzgericht (Austria) lodged on 20 October 2021  
— Climate Corporation Emissions Trading GmbH v Finanzamt Österreich

(Case C-641/21)

(2022/C 51/27)

Language of the case: German

Referring court

Bundesfinanzgericht

Parties to the main proceedings

Appellant: Climate Corporation Emissions Trading GmbH

Respondent authority: Finanzamt Österreich

Question referred

Is Directive 2006/112/EC, as amended by Directive 2008/8/EC, (1) to be interpreted as meaning that the national authorities and courts must regard the place of supply of a service, which, under the written law, is formally located in the other Member State, in which the recipient of the supply is established, as being within the national territory if the domestic taxable person supplying the service should have known that, in supplying it, he or she was participating in value added tax evasion committed in the context of a chain of supplies?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1), as amended by Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services (OJ 2008 L 44, p. 11).