

C_2022284EN.01001302.xml
25.7.2022

EN

Official Journal of the European Union

C 284/13

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 18 February 2022 — Dyrektor Izby Administracji Skarbowej w Warszawie v W. Sp. z o.o.

(Case C-114/22)

(2022/C 284/14)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Dyrektor Izby Administracji Skarbowej w Warszawie

Respondent: W. Sp. z o.o.

Question referred

Must the provisions of Articles 167, 168(a), 178(a) and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) (1) and the principles of neutrality and proportionality be interpreted as precluding a national provision, such as Article 88(3a)(4)(c) of the Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (Law of 11 March 2004 on the Tax on Goods and Services, Dziennik Ustaw (Journal of Laws) of 2011, No 177, item 1054, as amended), which deprives a taxable person of the right to deduct VAT on the acquisition of a right (asset) deemed to have been made under false pretences within the meaning of the provisions of national civil law, irrespective of whether the result sought was a tax advantage, the granting of which would be contrary to one or more of the objectives of the directive and whether it constituted the principal aim of the contractual approach adopted?

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