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Request for a preliminary ruling from the Finanzgericht Münster (Germany) lodged on 6 July 2022
— Michael Schütte v Finanzamt Brilon

(Case C-453/22)

(2022/C 368/25)

Language of the case: German

Referring court

Finanzgericht Münster

Parties to the main proceedings

Applicant: Michael Schütte

Defendant: Finanzamt Brilon

Question referred

In the circumstances of the main proceedings, do the provisions of Directive 2006/112/EC (1)— in particular the principle of fiscal neutrality and the principle of effectiveness — require that the applicant has a right to claim reimbursement of the value added tax overpaid by him or her to his or her upstream suppliers, including interest, directly from the tax authorities, even though there is still a possibility that the upstream suppliers will at a later point in time take action against the tax authorities on the basis of a correction of the invoices, and the tax authorities may then — possibly — no longer have a right of recourse against the applicant, with the result that there is a risk that those authorities will have to reimburse the same value added tax twice?

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