

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 7 July 2016 —
Finanzamt Bergisch Gladbach v Igor Butin**

(Case C-375/16)

(2016/C 392/07)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Finanzamt Bergisch Gladbach

Defendant: Igor Butin

Questions referred

1. Does Article 226(5) of Council Directive 2006/112/EC on the common system of value added tax of 28 November 2006 ('the VAT Directive') ⁽¹⁾ require the taxable person to indicate an address at which he carries on his economic activities?
2. If the answer to Question 1 is in the negative:
 - a) Is a letterbox address sufficient as an indication of address pursuant to Article 226(5) of the VAT Directive?
 - b) Which address must a taxable person who operates an undertaking (in the Internet trade, for example) with no business premises indicate on an invoice?
3. In the event that the formal invoicing requirements laid down in Article 226 of the VAT Directive are not met, must the taxable person automatically be allowed to deduct input tax where no tax evasion has been committed or the taxable person did not know, and could not have known, of the connection with fraud or, in that event, does the principle of the protection of legitimate expectations presuppose that the taxable person has done everything that could reasonably be required of him in order to verify the accuracy of the content of the invoice?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Symvoulío tis Epikrateias (Greece) lodged on 22 July
2016 — Ypourgos Esoterikon, Ypourgos Paideias kai Thriskevmaton v Maria-Eleni Kalliri**

(Case C-409/16)

(2016/C 392/08)

Language of the case: Greek

Referring court

Symvoulío tis Epikrateias (Greece)

Parties to the main proceedings

Appellants: Ypourgos Esoterikon, Ypourgos Paideias kai Thriskevmaton

Respondent: Maria-Eleni Kalliri