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(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

**Request for a preliminary ruling from the Bundesfinanzhof, Germany lodged on 7 July 2016 —
RGEX GmbH, in liquidation, represented by Rochus Geissel, liquidator v Finanzamt Neuss**

(Case C-374/16)

(2016/C 392/06)

*Language of the case: German***Referring court**

Bundesfinanzhof

Parties to the main proceedings*Applicant:* RGEX GmbH, in liquidation, represented by Rochus Geissel, liquidator*Defendant:* Finanzamt Neuss**Questions referred**

1. Does an invoice required by Article 168(a) in conjunction with Article 178(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ in order to exercise a right of deduction contain a ‘full address’ within the meaning of Article 226(5) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax if, in the invoice he issues in relation to the supply, the taxable person making the supply gives an address by which he may be reached by post but where he does not carry out any economic activity?
2. Having regard to the principle of effectiveness, does Article 168(a) in conjunction with Article 178(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax preclude a national practice which takes into account good faith on the part of the recipient of a supply in the satisfaction of the requirements for the right to deduct input tax only outside the tax assessment procedure, within the framework of a special equitable procedure? In that regard may Article 178(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax be relied upon?

⁽¹⁾ OJ 2006 L 347, p. 1.