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Judgment of the Court (Tenth Chamber) of 29 February 2024 (request for a preliminary ruling from the Nejvyšší správní soud – Czech Republic) – B2 Energy s.r.o. v Odvolací finanční ředitelství

(Case C-676/22, [1] **B2 Energy)**

(Reference for a preliminary ruling – Common system of value added tax (VAT) – Directive 2006/112/EC – Article 138(1) – Exemption in respect of intra-Community supplies of goods – Refusal to grant the exemption – Evidence – Supplier of goods not proving delivery of the goods to the recipient indicated in the tax documents – Supplier presenting other information proving that the actual recipient has the status of taxable person)

(C/2024/2575)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant: B2 Energy s.r.o.

Defendant: Odvolací finanční ředitelství

Operative part of the judgment

Article 138(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, must be interpreted as meaning that the exemption from value added tax of a supplier established in one Member State, having supplied goods to another Member State, must be refused where that supplier has not shown that the goods were supplied to a recipient having the status of a taxable person in that Member State and that, in the light of the factual circumstances and evidence provided by the supplier, the information necessary to verify that the recipient had that status is lacking.

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[1] OJ C 45, 6.2.2023.