

V

(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Reference for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 9 November 2009 — Bogusław Juliusz Dankowski v Dyrektor Izby Skarbowej w Łodzi

(Case C-438/09)

(2010/C 37/02)

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

Naczelny Sąd Administracyjny

Parties to the main proceedings*Applicant:* Bogusław Juliusz Dankowski*Defendant:* Dyrektor Izby Skarbowej w Łodzi**Questions referred**

1. Do the rules of the common system of VAT, in particular Article 17(6) of the Sixth VAT Directive (Directive 77/388/EEC), ⁽¹⁾ preclude legislation of a Member State under which a taxable person does not acquire the right to deduct input tax arising from a VAT invoice issued by a person who is not entered on the register of taxable persons for the purpose of tax on goods and services?
2. Is it relevant to the answer to the first question that:
 - (a) there is no doubt that the transactions indicated on the VAT invoice are subject to VAT and that they have actually been carried out;
 - (b) the invoice contained all the details required under Community legislation;

(c) a restriction on the taxable person's right to deduct input tax arising from an invoice issued by an unregistered person operated in national law prior to the date on which the Republic of Poland acceded to the Community?

3. Does the answer to the first question depend on additional criteria being satisfied (for example, proof that the taxable person acted in good faith)?

⁽¹⁾ Council Directive of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

Reference for a preliminary ruling from the Sąd Najwyższy (Republic of Poland), lodged on 11 November 2009 — Zakład Ubezpieczeń Społecznych v Stanisława Tomaszewska

(Case C-440/09)

(2010/C 37/03)

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

Sąd Najwyższy

Parties to the main proceedings*Appellant:* Zakład Ubezpieczeń Społecznych*Respondent:* Stanisława Tomaszewska