



Reports of Cases

Order of the Court (Seventh Chamber) of 24 May 2023 – Shortcut

(Case C-690/22)

(Reference for a preliminary ruling – Article 99 of the Rules of Procedure of the Court – Common system of value added tax (VAT) – Directive 2006/112/EC – Article 178(a) – Right to deduct – Conditions of exercise – Article 226(6) – Details which must appear on the invoice – Scope and nature of the services provided – Invoices containing a generic description of the services provided)

1. *Harmonisation of fiscal legislation – Common system of value added tax – Deduction of input tax – Right to deduction – Conditions – Formal requirements – Scope – Invoice mentioning the nature of the services rendered – Precision to the requisite legal standard – Verification a matter for the national court*

(Council Directive 2006/112, Arts 178(a) and 226(6))

(see paragraphs 32-34, 43, 44)

2. *Harmonisation of fiscal legislation – Common system of value added tax – Deduction of input tax – Right to deduction – Conditions – Substantive requirements – Formal requirements – Taxable person who has failed to comply with certain formal conditions – Tax authority having the information necessary to establish that the material conditions are satisfied – Refusal of the right to deduction – Not permissible*

(Council Directive 2006/112, Arts 178(a), 219 and 226(6))

(see paragraph 59, operative part)

Operative part

Articles 178(a), 219 and 226(6) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

must be interpreted as meaning that they preclude the national tax authorities from refusing the right to deduct value added tax on the ground that invoices containing details such as ‘application

development services' do not comply with the formal requirements referred to in the latter provision.