

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 21 September 2017 — Finanzamt Goslar v baumgarten sports & more GmbH

(Case C-548/17)

(2017/C 437/19)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant on a point of law: Finanzamt Goslar

Respondent in the appeal on a point of law: baumgarten sports & more GmbH

Questions referred

1. Account being taken of the task of tax collector for the tax authority that falls to the taxable person, must Article 63 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ be interpreted restrictively as meaning that the amount receivable in respect of the supply of goods or services
 - (a) is due or
 - (b) is at least unconditionally owed?
2. If the answer to the first question is in the negative: is the taxable person obliged to pre-finance the VAT owed in respect of the supply of goods or services for a period of two years if he is not able to receive (part of) the remuneration for the goods or services supplied by him until two years after the taxable event has occurred?
3. If the answer to the second question is in the affirmative: account being taken of the powers conferred on them under Article 90(2) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, are the Member States entitled to assume, for the purposes of the tax period in which VAT first becomes chargeable, that there has been an adjustment as provided for in Article 90(1) of that directive in the case where the taxable person is not able to obtain the amount receivable, because it is not due, until two years after the taxable event has occurred?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 21 September 2017 — Alpenchalets Resorts GmbH v Finanzamt München Abteilung Körperschaften

(Case C-552/17)

(2017/C 437/20)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Alpenchalets Resorts GmbH

Defendant: Finanzamt München Abteilung Körperschaften