

Terra Baubedarf-Handel GmbH
v
Finanzamt Osterholz-Scharmbeck

For the deduction referred to in Article 17(2)(a) of Sixth Directive 77/388 on the harmonisation of the laws of the Member States relating to turnover taxes, the first subparagraph of Article 18(2) of that directive must be interpreted as meaning that the right to deduct must be exercised in respect of the tax period in which the two conditions required by that provision are satisfied, namely that the goods have been delivered or the services performed and that the taxable person holds the invoice or the document which, under the criteria determined by the Member State in question, may be considered to serve as an invoice. (see para. 38, operative part)