

Order of the Court (Third Chamber) of 17 July 2014 (request for a preliminary ruling from the Szombathelyi Közigazgatási és Munkaügyi Bíróság — Hungary) — Delphi Hungary Autóalkatrész Gyártó kft v Nemzeti Adó- és Vámhivatal Nyugat-dunántúli Regionális Adó Főigazgatósága (NAV)

(Case C-654/13) 1

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court — VAT — Directive 2006/112/EC — Article 183 — Reimbursement of excess VAT — National rules preventing the payment of default interest on VAT not recoverable within a reasonable period on account of a condition held to be contrary to EU law — Principle of equivalence)

Language of the case: Hungarian

Referring court

Szombathelyi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: Delphi Hungary Autóalkatrész Gyártó kft

Defendant: Nemzeti Adó- és Vámhivatal Nyugat-dunántúli Regionális Adó Főigazgatósága (NAV)

Operative part of the order

EU law, and in particular Article 183 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, must be interpreted as meaning that it precludes legislation and practice of a Member State, such as those at issue in the main proceedings, which prevent the payment of default interest on amounts of value added tax which were not recoverable within a reasonable period and on account of a national provision held to be contrary to EU law. In the absence of EU legislation on the subject, it is for the national law to establish, in conformity with the principles of equivalence and effectiveness, the procedure for the payment of such interest, which must not be less favourable than that applicable to actions based on infringement of domestic law with a similar purpose and cause of action to those based on the infringement of the EU law or be arranged such as to render the exercise of the rights conferred by the European Union legal order impossible in practice or excessively difficult, which it is for the referring court to ascertain in the case before it. The national courts are required, if necessary, to disapply any provision of national law contrary to EU law.

1 OJ C 85, 22.3.2014.