

Order of the Court (Sixth Chamber) of 24 October 2019 (request for a preliminary ruling from the Fővárosi Közigazgatási és Munkaügyi Bíróság — Hungary) — PORR Építési Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-292/19) 1

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Common system of value added tax (VAT) — Taxable amount — Reduction — Directive 2006/112/EEC — Article 90 — Principle of fiscal neutrality — Debt that became irrecoverable following insolvency proceedings)

Language of the case: Hungarian

Referring court

Fővárosi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: PORR Építési Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Operative part of the order

Article 90 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a Member State must allow the taxable amount for value added tax to be reduced where the taxable person can demonstrate that the debt owed to him by the debtor is definitely irrecoverable, which is a matter for the national court to ascertain, since that situation does not amount to a case of non-payment capable of coming under the derogation from the obligation to reduce the taxable amount of the value added tax provided for in Article 90(2) of the directive.