

Order of the Court (Seventh Chamber) of 30 September 2015 (request for a preliminary ruling from the Szekszárdi Közigazgatási és Munkaügyi Bíróság — Hungary) — Jácint Gábor Balogh v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága

(Case C-424/14) 1

(Reference for a preliminary ruling — VAT — Directive 2006/112/EC — Articles 213 and 214 — Commencement of an activity not stated — Exemption scheme for small businesses — Penalty)

Language of the case: Hungarian

Referring court

Szekszárdi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: Jácint Gábor Balogh

Defendant: Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága

Operative part of the order

Article 213(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding national legislation requiring a taxable person to state when an economic activity commences where the proceeds of that activity do not exceed the threshold of the exemption scheme for small enterprises and the taxable person does not intend to carry out a taxable activity.

EU law must be interpreted as not precluding an administrative fine from penalising the failure by a taxable person to comply with his obligation to state when an economic activity commences where the proceeds of that activity do not exceed the threshold of the exemption scheme for small thresholds. It is for the referring court to assess whether, in the case in the main proceedings, the penalty imposed is in conformity with the principle of proportionality.

1 OJ C 439, 8.12.2014.

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