

Order of the Court (Ninth Chamber) of 21 October 2015 (request for a preliminary ruling from the Krajský súd v Košiciach — Slovakia) — Kovožber s. r. o. v Daňový úrad Košice

(Case C-120/15) 1

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court — Value added tax (VAT) — Directive 2006/112/EC — Article 183 — Refund of excess VAT — National legislation prescribing that default interest relating to the refund of excess VAT is to be calculated only as from ten days after completion of a tax inspection)

Language of the case: Slovak

Referring court

Krajský súd v Košiciach

Parties to the main proceedings

Applicant: Kovožber s. r. o.

Defendant: Daňový úrad Košice

Operative part of the order

The first paragraph of Article 183 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding national legislation, such as that at issue in the main proceedings, which prescribes that default interest relating to the refund of excess value added tax is to be calculated only as from ten days after completion of the tax inspection.

1 OJ C 213, 29.6.2015.

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