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Case C-75/18: Request for a preliminary ruling from the F?városi Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 6 February 2018 — Vodafone Magyarország Mobil Távközlési Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

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Request for a preliminary ruling from the F?városi Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 6 February 2018 — Vodafone Magyarország Mobil Távközlési Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-75/18)

2018/C 221/03Language of the case: Hungarian
Referring court

F?városi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: Vodafone Magyarország Mobil Távközlési Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1.

Must the provisions of Articles 49, 54, 107 and 108 TFEU be interpreted as precluding a national measure pursuant to which a Member State's legislation (Law establishing liability to a special tax on telecommunications) has the effect that the actual tax burden falls on foreign-owned taxable persons? Is that effect indirectly discriminatory?

2.

Do Articles 107 and 108 TFEU preclude a Member State's legislation imposing a tax liability on turnover calculated on the basis of a progressive tax rate? If the effect of that legislation is that the actual tax burden, for the highest tax band, falls mainly on foreign-owned taxable persons, is that legislation indirectly discriminatory? Does that effect amount to prohibited State aid?

3.

Must Article 401 of the VAT Directive (1) be interpreted as precluding legislation of a Member State that gives rise to a distinction between foreign-owned taxable persons and national taxable persons? Must the special tax be considered a tax on turnover? In other words, is this tax compatible or not with the VAT Directive?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).