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Request for a preliminary ruling from the Kúria (Hungary) lodged on 27 March 2019 — EUROVIA Ipari, Kereskedelmi, Szállítmányozási és Idegenforgalmi Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-258/19)

(2019/C 187/52)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: EUROVIA Ipari, Kereskedelmi, Szállítmányozási és Idegenforgalmi Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1.

Does the practice of a Member State infringe the principle of fiscal neutrality and the formal requirements of the right to deduct VAT where, for the purposes of exercising the right to deduct the tax, it has regard solely to the time the chargeable event occurred, and does not take into account the fact that there was a civil dispute between the parties concerning performance of the contract, which was determined in judicial proceedings, and that the invoice was only issued once a final judgment was delivered?

2.

If the answer to that question is in the affirmative, is it possible to exceed the limitation period for exercising the right to deduct VAT, set by the legislation of the Member State at five years from the time when the services were supplied?

3.

If the answer to that question is in the affirmative, is the exercise of the right to deduct VAT affected by the conduct of the recipient of the invoice in the present case, which did not pay the contractor's remuneration determined by a final judgment until the contractor had brought enforcement proceedings, for which reason the invoice was not issued until after the limitation

period had expired?