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Request for a preliminary ruling from the Najvyšší súd Slovenskej republiky (Slovakia) lodged on 29 April 2020 — HYDINA SK s.r.o. v Finančné riaditeľstvo Slovenskej republiky

(Case C-186/20)

(2020/C 222/23)

Language of the case: Slovak

Referring court

Najvyšší súd Slovenskej republiky

Parties to the main proceedings

Applicant: HYDINA SK s.r.o.

Defendant: Finančné riaditeľstvo Slovenskej republiky

Questions referred

1.

Must recital 25 of Council Regulation (EU) No 904/2010 (1) of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax, which states that ‘the time limits laid down in this Regulation for the provision of information are to be understood as maximum periods not to be exceeded’, be interpreted as meaning that those time limits cannot be exceeded and that exceeding them results in the suspension of a tax audit being unlawful?

2.

Does failure to comply with the time limits for implementing the international exchange of information provided for in Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax result in consequences for (sanctions against) the requested authority and the requesting authority?

3.

Can international exchange of information that does not comply with the time limits laid down in Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax be regarded as unlawful interference in the rights of a taxable person?

(1) OJ 2010 L 268, p. 1.