

C_2020423EN.01001402.xml

7.12.2020

EN

Official Journal of the European Union

C 423/14

Request for a preliminary ruling from the Veszprémi Törvényszék (Hungary) lodged on 23 July 2020 — Amper Metal Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-334/20)

(2020/C 423/22)

Language of the case: Hungarian

Referring court

Veszprémi Törvényszék

Parties to the main proceedings

Applicant: Amper Metal Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1.

Must, or may, Article 168(a) of Council Directive 2006/112/EC (1) of 28 November 2006 on the common system of value added tax ('the VAT Directive') be interpreted as meaning that, under the said provision, in view of its use of the expression 'are used', the right to deduct VAT cannot be refused in respect of a transaction that falls within the scope of the VAT Directive on the grounds that, in the opinion of the tax authorities, the service provided by the person issuing the invoice in the course of a transaction between independent parties is not 'beneficial' to the taxable activities of the recipient of the invoice, in that:

—

the value of the service (advertising) provided by the person issuing the invoice is disproportionate to the benefit (sales revenue/increase in sales revenue) which the service generates for the recipient; or

—

the said service (advertising) has not generated any sales revenue for the recipient?

2.

Must, or may, Article 168(a) of the VAT Directive be interpreted as meaning that, under this provision, the right to deduct VAT may be refused in respect of a transaction that falls within the scope of the VAT Directive on the grounds that, in the opinion of the tax authorities, the service provided by the person issuing the invoice in the course of a transaction between independent parties is for a disproportionate sum, because the service (advertising) is expensive and the price is excessive in comparison with another service or services?

(1) OJ 2006 L 347, p. 1.