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Request for a preliminary ruling from the Kúria (Hungary) lodged on 30 July 2020 — CHEP Equipment Pooling NV v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-396/20)

(2020/C 423/36)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: CHEP Equipment Pooling NV

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Question referred

Must Article 20(1) of Council Directive 2008/9/EC (1) of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (Directive 2008/9/EC) be interpreted as meaning that, even where there are clear numerical discrepancies (not involving a proportional deduction) between the refund application and the invoice that are to the disadvantage of the taxable person, the Member State of refund may deem that there is no need to request additional information and that it has received all the relevant information on which to make a decision in respect of the refund?

(1) OJ 2008 L 44, p. 23.