

C\_2021357EN.01001301.xml

6.9.2021

EN

Official Journal of the European Union

C 357/13

Request for a preliminary ruling from the F?városi Törvényszék (Hungary) lodged on 29 June 2021  
— HUMDA Magyar Autó-Motorsport Fejlesztési Ügynökség Zrt. v Nemzeti Adó- és Vámhivatal  
Fellebbviteli Igazgatósága

(Case C-397/21)

(2021/C 357/16)

Language of the case: Hungarian

Referring court

F?városi Törvényszék

Parties to the main proceedings

Applicant: HUMDA Magyar Autó-Motorsport Fejlesztési Ügynökség Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1.

Must the provisions of the VAT Directive, (1) in the light of the general principles thereof, in particular the principles of effectiveness and fiscal neutrality, be interpreted as precluding national legislation, and national practice based thereon, pursuant to which, where a taxable person liable for VAT erroneously issues an invoice including VAT in respect of an exempt supply and pays that tax to the Treasury in a provable manner, and the addressee of the invoice pays that VAT to the issuer of the invoice who charged the VAT, the national tax authority does not refund that VAT to either the issuer or the addressee of the invoice?

2.

If the Court of Justice of the European Union answers the first question in the affirmative, must the provisions of the VAT Directive, in the light of the general principles thereof, in particular the principles of effectiveness, fiscal neutrality and non-discrimination, be interpreted as precluding national legislation pursuant to which, in the situation described in the previous question, the addressee of the invoice is absolutely prohibited from contacting the national tax authority directly in order to request a refund of the VAT or is permitted to do so only if it is impossible or excessively difficult to claim the amount of VAT in question by using another procedure under civil law, particularly where the issuer of the invoice has gone into liquidation in the meantime?

3.

If the above question is answered in the affirmative, is the national tax authority under an obligation in those circumstances to pay interest on the VAT to be refunded? If that obligation does exist, what period of time does it cover? Is that obligation subject to the general rules on refunds of VAT?

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