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Request for a preliminary ruling from the Szegedi Törvényszék (Hungary) lodged on 4 October 2021 — Napfény-Toll Kft. v Nemzeti Adó — és Vámhivatal Fellebbviteli Igazgatósága

(Case C-615/21)

(2022/C 11/24)

Language of the case: Hungarian

Referring court

Szegedi Törvényszék

Parties to the main proceedings

Applicant: Napfény-Toll Kft.

Defendant: Nemzeti Adó — és Vámhivatal Fellebbviteli Igazgatósága

Question referred

Are the principles of legal certainty and of effectiveness, which form part of Community law, to be interpreted as not precluding legislation of a Member State which does not allow the courts to exercise any discretion, such as Paragraph 164(5) of the az adózás rendjéről szóló 2003. évi XCII. törvény (Law XCII of 2003 establishing a code of tax procedure; 'the former Code of Tax Procedure'), and the practice based on that legislation, under which, in matters of value added tax, the limitation period in respect of the right of the tax authorities to make a tax assessment is to be suspended for the whole duration of judicial review, regardless of the number of repeat administrative tax procedures, with no ceiling on the cumulative duration of the suspensions where there are several rounds of judicial review, one after another, including in cases where the court ruling on a decision of a tax authority taken as part of a repeat procedure following on from an earlier court decision finds that the tax authority failed to comply with the guidance contained in that court decision, that is to say, where it is due to the fault of that authority that the new court proceedings took place?