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5.9.2022

EN

Official Journal of the European Union

C 340/21

Request for a preliminary ruling from the Szegedi Törvényszék (Hungary) lodged on 28 June 2022
— SOLE-MiZo Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-426/22)

(2022/C 340/28)

Language of the case: Hungarian

Referring court

Szegedi Törvényszék

Parties to the main proceedings

Applicant: SOLE-MiZo Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1.

In circumstances in which, in accordance with national law, interest on the amount of excess deductible VAT which could not be recovered because of the paid consideration condition ('interest on the VAT') is calculated by the application of an interest rate which undisputedly covers the short-term money market credit interest rate and which corresponds to the central bank's base rate increased by two percentage points, in relation to the VAT reporting period, so that that the interest runs from the day following the lodging of the VAT return form on which the taxable person indicated an excess of VAT that had to be carried forward to the following reporting period because of the paid consideration condition until the last day for lodging the next VAT return form, must European Union law, in particular Article 183 of Council Directive 2006/112/EC (1) of 28 November 2006 on the common system of value added tax ('the VAT Directive'); the principles of effectiveness and equivalence, direct effect and proportionality; and the judgment of the Court of Justice of 23 April 2020 in Joined Cases Sole-Mizo and Dalmandi Mez?gazdasági (C-13/18 and C-126/18) ('judgment in Sole-Mizo and Dalmandi Mez?gazdasági'), be interpreted as precluding a practice of a Member State, such as that at issue in the present case, which does not permit, in addition to interest on the VAT, the payment of interest to compensate the taxable person for the monetary erosion of the amount in question caused by the passage of time following that reporting period up until the actual payment of that interest?

2.

If the answer to the previous question is in the affirmative, must the European Union law mentioned in that question and the judgment in *Sole-Mizo and Dalmandi Mez*¹ be interpreted as meaning that it is compatible with that law and that judgment for a national court to set the interest rate applicable to the monetary erosion by making that rate the same as the inflation rate?

3.

Must the European Union law mentioned in question 1 and the judgment in *Sole-Mizo and Dalmandi Mez*¹ be interpreted as precluding a practice of a Member State which, in calculating the amount of the monetary erosion, also takes into account the fact that, until compliance with the paid consideration condition, in other words until payment of the consideration for the goods or the service, the taxable person concerned had at its disposal the consideration paid for the purchases and the applicable tax, and which also assesses, in addition to the inflation rate recorded during the period of monetary erosion, how long the taxable person had to forgo (could not reclaim) the VAT?

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