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(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Request for a preliminary ruling from the Budapesti II. és III. Kerületi Bíróság (Hungary) lodged on 8 January 2018 — István Bán v KP 2000 Kft., Edit Kovács

(Case C-24/18)

(2018/C 221/02)

Language of the case: Hungarian

Referring court

Budapesti II. és III. Kerületi Bíróság

Parties to the main proceedings

Applicant: István Bán

Defendants: KP 2000 Kft., Edit Kovács

Question referred

Must national legislation such as that at issue in the main proceedings, under which rights of use created over land used for agricultural or forestry activities are extinguished *ex lege*, without any financial compensation, where a new owner acquires, in the context of enforcement proceedings, the immovable property subject to the right of use and where the land user has not obtained, in relation to that land, aid for agricultural or rural development that is funded by the European Union or the national budget and that is subject to the obligation of using the land for a certain period of time as established by law, be regarded as a restriction contrary to Articles 49 and 63 TFEU?

Request for a preliminary ruling from the Fővárosi Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 6 February 2018 — Vodafone Magyarország Mobil Távközlési Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-75/18)

(2018/C 221/03)

Language of the case: Hungarian

Referring court

Fővárosi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: Vodafone Magyarország Mobil Távközlési Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1. Must the provisions of Articles 49, 54, 107 and 108 TFEU be interpreted as precluding a national measure pursuant to which a Member State's legislation (Law establishing liability to a special tax on telecommunications) has the effect that the actual tax burden falls on foreign-owned taxable persons? Is that effect indirectly discriminatory?
2. Do Articles 107 and 108 TFEU preclude a Member State's legislation imposing a tax liability on turnover calculated on the basis of a progressive tax rate? If the effect of that legislation is that the actual tax burden, for the highest tax band, falls mainly on foreign-owned taxable persons, is that legislation indirectly discriminatory? Does that effect amount to prohibited State aid?
3. Must Article 401 of the VAT Directive ⁽¹⁾ be interpreted as precluding legislation of a Member State that gives rise to a distinction between foreign-owned taxable persons and national taxable persons? Must the special tax be considered a tax on turnover? In other words, is this tax compatible or not with the VAT Directive?

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

**Request for a preliminary ruling from the Szekszárdi Közigazgatási és Munkaügyi Bíróság (Hungary)
lodged on 16 February 2018 — Dalmandi Mezőgazdasági Zrt. v Nemzeti Adó- és Vámhivatal
Fellebbviteli Igazgatósága**

(Case C-126/18)

(2018/C 221/04)

Language of the case: Hungarian

Referring court

Szekszárdi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: Dalmandi Mezőgazdasági Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1. Is a judicial practice of a Member State pursuant to which, when the relevant default-interest provisions are examined, it is proceeded on the basis that the national tax authority has not committed an infringement (failure to act) — that is, it has not delayed payment as regards the non-recoverable part of the value added tax ('VAT') ... on the taxable persons' unpaid purchases — because when that tax authority adopted its decision, the national legislation infringing Community law was in force and it was not until later that the Court of Justice declared that the requirement laid down in that legislation did not comply with Community law, consistent with the provisions of Community law, with the provisions of Council Directive 2006/112/EC ⁽¹⁾ ('the VAT Directive') (having regard in particular to Article 183 thereof), and with the principles of effectiveness, direct effect and equivalence? Accordingly, the national practice accepted that the application of that requirement laid down in the national legislation infringing EU law was quasi-compliant with the law until the point at which the national legislature formally repealed the requirement.