

Request for a preliminary ruling from the Fővárosi Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 10 April 2019 — PORR Építési Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-292/19)

(2019/C 220/24)

Language of the case: Hungarian

Referring court

Fővárosi Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: PORR Építési Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Questions referred

1. Should Article 90(1) and (2) of the VAT Directive ⁽¹⁾ be interpreted as meaning that Member States must allow the reduction of the VAT taxable amount where it can be demonstrated definitively that the taxable person has not received all or part of the consideration in respect of the transaction entered into by that person?
2. Should the case-law of the Court of Justice of the European Union be interpreted, taking into account, in particular, the judgments in *Almos*, (C-337/13), paragraph 23, *Di Maura*, (C-246/16), paragraphs 20 to 29, and, by analogy, *T-2*, (C-396/16), paragraphs 31 to 45, as meaning that, as regards the obligation of the Member States, laid down in Article 90(1) of the VAT Directive, to reduce a posteriori the taxable amount, a distinction must be made between total or partial non-payment of the consideration by the purchaser and the situation in which the sum due to the seller has become definitively unrecoverable, so that, in the first situation, the Member State may make use of the exception provided for in Article 90(2), whereas in the second situation use of that exception is precluded and the Member State must, in any event, permit the taxable amount to be reduced a posteriori?

⁽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 Lietuvos vyriausiasis administracinis teismas (Lithuania) lodged on 16 April 2019 — XT v Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos

(Case C-312/19)

(2019/C 220/25)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas