

Other party to the proceedings: European Commission (represented by: A. Aresu and F. Erlbacher, acting as Agents), EU Delegation to Turkey, Central Finance & Contracts Unit (CFCU)

Re:

Appeal brought against the order of the General Court (Fourth Chamber) of 13 September 2012 in Case T-369/11 *Diadikasia Symvouloi Epicheiriseon AE v European Commission, Central Finance & Contracts Unit (CFCU) and Delegation of the European Union to Turkey*, by which the General Court dismissed an application for damages seeking compensation for harm allegedly suffered by the applicant following a decision by the Delegation of the European Union to Turkey not to award the applicant the contract to carry out the project 'Enlargement of the European Turkish Business Centers Network to Sivas, Antakya, Batman and Van' (EuropeAid/128621/D/SER/TR) — Inadmissibility — Lack of jurisdiction

Operative part of the order

1. *The appeal is dismissed.*
2. *Diadikasia Symvouloi Epicheiriseon AE to pay the costs.*

⁽¹⁾ OJ C 26, 26.1.2013.

Request for a preliminary ruling from the Kúria (Hungary) lodged on 20 June 2013 — Almos Agrárkúkereskedelmi Kft. v Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága

(Case C-337/13)

(2013/C 304/06)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: Almos Agrárkúkereskedelmi Kft.

Defendant: Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága

Questions referred

1. Is Paragraph 77(1) and (2) of the általános forgalmi adóról szóló 2007. évi CXXVII. törvény (Law CXXVII of 2007 on value added tax), in force until 31 December 2010 consistent with the provisions of Article 90(1) of Council Directive 2006/112/EC ⁽¹⁾ of 28 November 2006 on the common system of value added tax ('VAT Directive'); does the national VAT law cover all the cases of possible reduction of the taxable amount provided for in the VAT Directive?
2. If the answer to the first question is no, is the taxable person entitled, in the absence of national legislation, to

reduce the taxable amount, on the basis of the principles of tax neutrality and proportionality, and in the light of Article 90(1) of the VAT Directive, where it receives no consideration on completion of a transaction?

3. If Article 90(1) has direct effect, under what circumstances can [the taxable person] reduce the taxable amount? Is it sufficient to issue an amending invoice and send it to the purchaser or is it necessary, in addition, to demonstrate that, in fact, property in or possession of the goods has been recovered?
4. If the answer to the third question is no, is it obligatory under Community law to compensate the taxable person for the damage arising from the fact that the Member State did not fulfil its obligations as to harmonisation and, as a result, it was not possible for the taxable person to reduce its taxable amount.
5. May Article 90(2) be interpreted as meaning that, in the case of total or partial non-payment, the Member States have the possibility of not applying a reduction in the taxable amount. If so, is an express prohibition in the Member State's legislation necessary or does the absence of any rule have the same legal effect.

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Kúria (Hungary) lodged on 8 July 2013 — UPC Magyarország Kft. v Nemzeti Fogyasztóvédelmi Hatóság

(Case C-388/13)

(2013/C 304/07)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: UPC Magyarország Kft

Defendant: Nemzeti Fogyasztóvédelmi Hatóság

Questions referred

1. Is Article 5 of Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC of the European Parliament and of the Council and Regulation (EC) No 2006/2004 of the European Parliament and of the Council ('the Unfair Commercial Practices Directive') ⁽¹⁾ ..., to be interpreted as precluding, in respect of misleading commercial practices within the meaning of Article 5(4) of that directive, a separate examination of the criteria of Article 5(2)(a) of the directive?