

**Request for a preliminary ruling from the Szekszárdi Közigazgatási és Munkügyi Bíróság (Hungary) lodged on 15 September 2014 — Jácint Gábor Balogh v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága**

(Case C-424/14)

(2014/C 439/27)

*Language of the case: Hungarian*

**Referring court**

Szekszárdi Közigazgatási és Munkügyi Bíróság

**Parties to the main proceedings**

*Applicant:* Jácint Gábor Balogh

*Defendant:* Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága

**Questions referred**

1. Does the obligation to register laid down in Articles 213(1) and 214(1) of the VAT Directive <sup>(1)</sup> preclude the national practice in Hungary of mandatorily requiring the registration of individuals — under the threshold for the personal exemption from VAT — who do not wish to pursue an activity subject to VAT?
2. When carrying out an *ex post* inspection, is the tax authority permitted to penalise the failure to register where the threshold for the personal exemption has not been exceeded?
3. When carrying out an *ex post* inspection, is the tax authority permitted to be subrogated in the individual's right of option, and is it permitted to exclude the possibility of the individual opting for the personal exemption in breach of the principle of procedural fairness?

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

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**Request for a preliminary ruling from the Bundesverwaltungsgericht (Germany) lodged on 25 September 2014 — Kreis Warendorf v Ibrahim Alo**

(Case C-443/14)

(2014/C 439/28)

*Language of the case: German*

**Referring court**

Bundesverwaltungsgericht

**Parties to the main proceedings**

*Appellant:* Kreis Warendorf

*Respondent:* Ibrahim Alo

*Other party:* Vertreter des Bundesinteresses beim Bundesverwaltungsgericht

**Questions referred**

1. Does the condition requiring residence to be taken up in a geographically limited area (municipality, district, region) of a Member State constitute a restriction of freedom of movement within the meaning of Article 33 of Directive 2011/95/EU <sup>(1)</sup>, where the foreign national can otherwise move and reside freely in the territory of that Member State?