

**Parties to the main proceedings**

*Applicant:* Tamoil Italia SpA

*Defendant:* Ministero dell'Ambiente e delle Tutela del Territorio e del Mare

*Intervening party:* Provincia di Venezia, Comune di Venezia, Regione Veneto

**Operative part of the order**

Directive 2004/35/CE of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage must be interpreted as not precluding national legislation such as that at issue in the main proceedings which, where it is impossible to identify the polluter of a plot of land or to have that person adopt remedial measures, does not permit the competent authority to require the owner of the land (who is not responsible for the pollution) to adopt preventive and remedial measures, that person being required merely to reimburse the costs relating to the measures undertaken by the competent authority within the limit of the market value of the site, determined after those measures have been carried out.

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<sup>(1)</sup> OJ C 194, 24.6.2014.

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**Order of the Court (Seventh Chamber) of 30 September 2015 (request for a preliminary ruling from the Szekszárdi Közigazgatási és Munkaügyi Bíróság — Hungary) — Jácint Gábor Balogh v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága**

(Case C-424/14) <sup>(1)</sup>

**(Reference for a preliminary ruling — VAT — Directive 2006/112/EC — Articles 213 and 214 — Commencement of an activity not stated — Exemption scheme for small businesses — Penalty)**

(2016/C 038/17)

Language of the case: Hungarian

**Referring court**

Szekszárdi Közigazgatási és Munkaügyi Bíróság

**Parties to the main proceedings**

*Applicant:* Jácint Gábor Balogh

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

**Operative part of the order**

1. Article 213(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding national legislation requiring a taxable person to state when an economic activity commences where the proceeds of that activity do not exceed the threshold of the exemption scheme for small enterprises and the taxable person does not intend to carry out a taxable activity.
2. EU law must be interpreted as not precluding an administrative fine from penalising the failure by a taxable person to comply with his obligation to state when an economic activity commences where the proceeds of that activity do not exceed the threshold of the exemption scheme for small thresholds. It is for the referring court to assess whether, in the case in the main proceedings, the penalty imposed is in conformity with the principle of proportionality.

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<sup>(1)</sup> OJ C 439, 8.12.2014.