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Order of the Court (Eighth Chamber) of 5 October 2023 (request for a preliminary ruling from the Najvyšší správny súd Slovenskej republiky — Slovakia) — ZSE Elektrárne, s.r.o v Finančné riaditeľstvo Slovenskej republiky

(Case C-151/23,[1] ZSE Elektrárne)

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 183 — Excess VAT — Late refund — Taxable person's entitlement to interest for late payment — Methods of application — Procedural autonomy of the Member States — Principles of effectiveness and fiscal neutrality — National legislation setting the starting point for the calculation of interest for late payment at a date later than that on which the refund would have had to be made had a tax investigation not been carried out)

(C/2023/941)

Language of the case: Slovak

Referring court

Najvyšší správny súd Slovenskej republiky

Parties to the main proceedings

Applicant: ZSE Elektrárne, s.r.o

Defendant: Finančné riaditeľstvo Slovenskej republiky

Operative part of the order

The first paragraph of Article 183 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

must be interpreted as meaning that a taxable person is entitled to be paid interest for late payment on excess value added tax by the national tax administration where the latter has not refunded that excess within a reasonable period. The methods for applying that interest fall within the procedural autonomy of the Member States, circumscribed by the principles of equivalence and effectiveness, it being understood that the national rules relating in particular to the starting point for the calculation of any interest due must not amount to depriving the taxable person of adequate compensation for the loss caused by the late refund of that excess.

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[1] Date lodged: 14.3.2023.