



Order of the Court (Sixth Chamber) of 14 February 2025 (request for a preliminary ruling from the Fővárosi Törvényszék – Hungary) – Granulines Invest Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-270/24, Granulines Invest) ⁽¹⁾

(Reference for a preliminary ruling – Article 99 of the Rules of Procedure of the Court of Justice – Taxation – Common system of value added tax (VAT) – Directive 2006/112/EC – Articles 167, 168, 178, 220 and 226 – Right to deduct input VAT – Refusal – Fraud – Proof – Recourse to a reseller with the aim of benefitting from a loan scheme – Article 219 and Article 226(7) – Details which must appear on the invoice – Date on which the supply of goods is effected – Correction of the invoice)

(C/2025/2836)

Language of the case: Hungarian

Referring court

Fővárosi Törvényszék

Parties to the main proceedings

Applicant: Granulines Invest Kft.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Operative part of the order

1. Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2010/45/EU of 13 July 2010, read in conjunction with the principles of fiscal neutrality, effectiveness and proportionality,
must be interpreted as precluding a practice by which a tax authority, in order to refuse a taxable person's right to deduct value added tax (VAT) relating to the acquisition of a good, where that taxable person received delivery of that good, used it for the needs of its own taxed transactions and that the supply was the subject of an invoice, in reliance on circumstances that that invoice was fictitious since, first, the supply was not made by the issuer of the invoice, secondly, that issuer was associated with the transaction in order to satisfy the requirements for the grant of a certain loan, thirdly, the price indicated on the invoice is excessive and the issuer of the invoice only complied belatedly and partially with its obligation to pay VAT, and that, fourthly, the invoice contains an incorrect date of delivery. In order to justify such a refusal of the right to deduct VAT, the tax authority must establish to the requisite legal standard that the taxable person actively participated in a VAT fraud or that that taxable person knew or ought to have known that the issuer of the invoice had committed such a fraud.
2. Article 178(a) of Directive 2006/112, as amended by Directive 2010/45,
must be interpreted as precluding the refusal of the right to a refund of value added tax by the tax authority on the sole ground that the taxable person has an invoice which does not comply with the requirements laid down in Article 226(7) of Directive 2006/112, as amended by Directive 2010/45, where that authority has at its disposal all of the information necessary for it to be able to check whether the substantive requirements for the exercise of that right are satisfied. The correction of the invoice cannot constitute a condition for the exercise of that right where the taxable person has provided that information.

⁽¹⁾ OJ C C/2024/3900.