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*(Announcements)*

COURT PROCEEDINGS

# COURT OF JUSTICE

**Appeal brought on 21 September 2015 by TVR Italia Srl against the judgment of the General Court (Fourth Chamber) of 15 July 2015 in TVR Automotive v OHIM — TVR Italia (Case T-398/13)**

**(Case C-500/15 P)**

(2016/C 090/02)

*Language of the case: Italian*

**Parties**

*Appellant:* TVR Italia Srl (represented by: F. Caricato, avvocato)

*Other parties to the proceedings:* TVR Automotive Ltd and Office for Harmonisation in the Internal Market (Trade Marks and Designs) (represented by: J. Crespo Carrillo, acting as Agent)

By order of 14 January 2016 the Court (Ninth Chamber) dismissed the appeal.

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**Request for a preliminary ruling from the Kecskeméti Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 4 November 2015 — Tibor Farkas v Nemzeti Adó- és Vámhivatal Dél-alfödi Regionális Adó Főigazgatósága**

**(Case C-564/15)**

(2016/C 090/03)

*Language of the case: Hungarian*

**Referring court**

Kecskeméti Közigazgatási és Munkaügyi Bíróság

**Parties to the main proceedings**

*Applicant:* Tibor Farkas

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

**Questions referred**

1. Is a practice of the tax authority, based on the provisions of the Law on VAT, compatible with the provisions of the VAT Directive, ($^1$) in particular the principle of proportionality with the objectives of tax neutrality and the prevention of tax fraud, if, by that practice, that authority declares that a purchaser of an item of property (or recipient of a service) is liable for a tax difference in a situation in which the seller of the property (or supplier of the service) issues an invoice in accordance with the ordinary tax system for a transaction to which the reverse charge procedure applies and declares and pays to the Treasury the tax relating to that invoice, and the purchaser of the item of property (or recipient of the service), for his part, deducts the VAT paid to the issuer of the invoice, even though he may not exercise his right to deduct the VAT declared as a tax difference?