

Operative part of the judgment

Commission Regulation (EC) No 889/2008 of 5 September 2008 laying down detailed rules for the implementation of Council Regulation (EC) No 834/2007 on organic production and labelling of organic products with regard to organic production, labelling and control, as amended by Commission Implementing Regulation (EU) 2018/1584 of 22 October 2018, must be interpreted as precluding the use of a powder obtained from the cleaned, dried and ground sediment of the alga *Lithothamnium calcareum*, as a non-organic ingredient of agricultural origin, within the meaning of Article 28 of Regulation No 889/2008, as amended by Implementing Regulation 2018/1584, in the processing of organic foodstuffs, such as rice- and soya-based organic drinks, for the purpose of their enrichment with calcium.

⁽¹⁾ OJ C 77, 9.3.2020.

Judgment of the Court (Second Chamber) of 12 May 2021 (request for a preliminary ruling from the Verwaltungsgerichtshof — Austria) — CS, Finanzamt Österreich, Dienststelle Graz-Stadt, formerly Finanzamt Graz-Stadt v Finanzamt Österreich, Dienststelle Judenburg Liezen, formerly Finanzamt Judenburg Liezen, technoRent International GmbH

(Case C-844/19) ⁽¹⁾

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 90 — Reduction of the taxable amount — Article 183 — Refund of excess VAT — Default interest — No national rule — Principle of fiscal neutrality — Direct effect of provisions of EU law — Principle that national law must be interpreted in conformity with EU law)

(2021/C 278/11)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Applicants: CS, Finanzamt Österreich, Dienststelle Graz-Stadt, formerly Finanzamt Graz-Stadt

Defendants: Finanzamt Österreich, Dienststelle Judenburg Liezen, formerly Finanzamt Judenburg Liezen, technoRent International GmbH

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Article 90(1) and Article 183 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with the principle of fiscal neutrality, must be interpreted as meaning that a refund resulting from an adjustment of the taxable amount under Article 90(1) of that directive must, like a refund of excess value added tax under Article 183 of that directive, give rise to the payment of interest where it is not made within a reasonable period of time. It is for the referring court to do whatever lies within its jurisdiction to give full effect to those provisions by interpreting national law in conformity with EU law.

⁽¹⁾ OJ C 77, 9.3.2020.