

Judgment of the Court (Third Chamber) of 21 October 2021 (request for a preliminary ruling from the Kúria — Hungary) — CHEP Equipment Pooling NV v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-396/20) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Value added tax (VAT) — Detailed rules for the refund of VAT to taxable persons not established in the Member State of refund — Directive 2008/9/EC — Article 20(1) — Request for additional information by the Member State of refund — Details which may be the subject of a request for additional information — Discrepancy between the amount entered on the refund application and the amount appearing on the invoices submitted — Principle of sound administration — Principle of the neutrality of VAT — Limitation period — Consequences for correcting the taxable person's error)

(2021/C 513/19)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: CHEP Equipment Pooling NV

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Operative part of the judgment

Article 20(1) of Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State, read in the light of the principles of fiscal neutrality and sound administration, must be interpreted as precluding the tax authority of the Member State of refund, where that authority is satisfied, if necessary on the basis of the additional information provided by the taxable person, that the amount of input value added tax actually paid, as set out on the invoice attached to the refund application, is higher than the amount entered in that application, from refunding only that latter amount of value added tax, without first asking the taxable person, promptly and by the means which it deems the most appropriate, to correct the refund application by an application which is to be considered as having been submitted on the date of the initial application.

⁽¹⁾ OJ C 423, 7.12.2020.

Judgment of the Court (Eighth Chamber) of 21 October 2021 — Lípidos Santiga SA v European Commission

(Case C-402/20 P) ⁽¹⁾

(Appeal — Energy — Directive (EU) 2018/2001 — Promotion of the use of energy from renewable sources — Limit on use of biofuels produced from food and feed crops — Delegated Regulation (EU) 2019/807 — Definition of high indirect land-use change (ILUC) risk feedstock — Palm oil — Action for annulment — Condition that a natural or legal person must be directly concerned — Inadmissibility)

(2021/C 513/20)

Language of the case: English

Parties

Appellant: Lípidos Santiga SA (represented by: P. Muñoz Fernández, abogado)

Other party to the proceedings: European Commission (represented by: B. De Meester and K. Talabér-Ritz, acting as Agents)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders Lípidos Santiga SA to pay the costs.

⁽¹⁾ OJ C 348, 19.10.2020.

**Order of the Court (Sixth Chamber) of 23 September 2021 (request for a preliminary ruling from the
Gericht Erster Instanz Eupen — Belgium) — IO v Wallonische Region**

(Case C-23/21) ⁽¹⁾

*(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court — Article 49
TFEU — Freedom of establishment — Road traffic — Driver resident in one Member State — Vehicle
registered in another Member State — Vehicle made available to the partner and manager of an
undertaking established in that other Member State — Registration obligation in the first Member State)*

(2021/C 513/21)

Language of the case: German

Referring court

Gericht Erster Instanz Eupen

Parties to the main proceedings

Applicant: IO

Defendant: Wallonische Region

Operative part of the order

1. Article 49 TFEU must be interpreted as precluding legislation of a Member State pursuant to which a manager of an undertaking or a freelancer, resident in that Member State, may rely on an exception to the obligation to register, in that Member State, a vehicle registered in another Member State and made available to him or her by an undertaking, with or without legal personality, established in that other Member State, only if the documents attesting that the person in question meets the conditions for the exception are at all times carried in that vehicle.
2. Article 49 TFEU must be interpreted as precluding legislation of a Member State which requires a partner and manager of an undertaking, resident in that Member State, who does not receive a salary or income from that undertaking, established in another Member State, to register a vehicle made available to him or her by the undertaking, without having the possibility of proving the role he or she has within the undertaking, provided that that vehicle is neither intended to be used essentially in the first Member State on a permanent basis nor in fact used in that manner.

⁽¹⁾ OJ C 128, 12.4.2021.