

2. Is the introduction of the abovementioned provision contained in Article 1(649) of Law 190/14, which for economic reasons alone reduced the fees agreed to in a concession agreement concluded between a company and an Italian State authority during the term of that agreement, compatible with the EU-law principle of the protection of legitimate expectations?

**Request for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 28 September 2020 —
Snaitech SpA, formerly Cogetech SpA v Agenzia delle Dogane e dei Monopoli, Presidenza del
Consiglio dei Ministri, Se. Ma. di Francesco Senese**

(Case C-481/20)

(2021/C 28/22)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Appellant: Snaitech SpA, formerly Cogetech SpA

Respondents: Agenzia delle Dogane e dei Monopoli, Presidenza del Consiglio dei Ministri, Se. Ma. di Francesco Senese

Questions referred

1. Is the introduction of a provision, such as that contained in Article 1(649) of Law 190/14, which reduces commission and fees only in respect of a specific and limited category of operator, namely operators of games played on gaming machines, and not all operators in the gaming sector, compatible with the exercise of the freedom of establishment guaranteed by Article 49 TFEU and with the exercise of the freedom to provide services guaranteed by Article 56 TFEU?
2. Is the introduction of the abovementioned provision contained in Article 1(649) of Law 190/14, which for economic reasons alone reduced the fees agreed to in a concession agreement concluded between a company and an Italian State authority during the term of that agreement, compatible with the EU-law principle of the protection of legitimate expectations?

**Request for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 28 September 2020 —
Snaitech SpA, formerly Snai SpA v Agenzia delle Dogane e dei Monopoli**

(Case C-482/20)

(2021/C 28/23)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Appellant: Snaitech SpA, formerly Snai SpA

Respondent: Agenzia delle Dogane e dei Monopoli

Questions referred

1. Is the introduction of a provision, such as that contained in Article 1(649) of Law 190/14, which reduces commission and fees only in respect of a specific and limited category of operator, namely operators of games played on gaming machines, and not all operators in the gaming sector, compatible with the exercise of the freedom of establishment guaranteed by Article 49 TFEU and with the exercise of the freedom to provide services guaranteed by Article 56 TFEU?
2. Is the introduction of the abovementioned provision contained in Article 1(649) of Law 190/14, which for economic reasons alone reduced the fees agreed to in a concession agreement concluded between a company and an Italian State authority during the term of that agreement, compatible with the EU-law principle of the protection of legitimate expectations?

**Request for a preliminary ruling from the Pécsi Törvényszék (Hungary) lodged on 8 October 2020 —
FGSZ Földgázszállító Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága**

(Case C-507/20)

(2021/C 28/24)

Language of the case: Hungarian

Referring court

Pécsi Törvényszék

Parties to the main proceedings

Applicant: FGSZ Földgázszállító Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Question referred

Does the practice of a Member State, pursuant to which the latter, relying on the *ex tunc* effects of the reduction applicable to the taxable amount in the event of definitive non-payment in accordance with Article 90(1) of the VAT Directive ⁽¹⁾, calculates the general limitation period of five years laid down by that Member State — during which period the reduction may be applied to the taxable amount — from the time of the initial supply of goods and not from the time when the debt concerned has become irrecoverable and, relying on the expiry of that limitation period, deprives the taxable person acting in good faith of his or her right to a reduction of the taxable amount in the case of debts which have become definitively irrecoverable, under circumstances in which a number of years may have elapsed between the time of the supply of goods and the time when the debt became definitively irrecoverable and in which, at the time when the debt became definitively irrecoverable, the Member State's legislation, unlike EU law, did not permit the reduction of the taxable amount in the case of debts that had become definitively irrecoverable, comply with the fundamental principles of proportionality, fiscal neutrality and effectiveness, particularly in the light of point 63 of the Opinion of the Advocate General in *Biosafe — Indústria de Reciclagens* (C-8/17), paragraph 27 of the judgment in *Di Maura* (C-246/16) and paragraph 36 of the judgment in *T-2* (C-396/16), and having regard to the fact that a Member State may not charge an amount of VAT exceeding the tax collected by the supplier of goods or services in respect of the goods or services supplied?

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).