

Parties to the main proceedings

Applicant: Perfumesco.pl sp. z o.o., sp.k.

Defendant: Procter & Gamble International Operations SA

Intervener: Rzecznik Praw Obywatelskich

Operative part of the judgment

Article 10(1) of Directive 2004/48/EC of the European Parliament and of the Council of 29 April 2004 on the enforcement of intellectual property rights,

must be interpreted as:

precluding the interpretation of a provision of national law according to which a protective measure in the form of the destruction of goods may not be applied to goods which have been manufactured and to which an EU trade mark has been affixed, with the consent of the proprietor of that mark, but which were placed on the market in the European Economic Area without his or her consent.

(¹) OJ C 357, 6.9.2021.

Judgment of the Court (Seventh Chamber) of 13 October 2022 (request for a preliminary ruling from the Fővárosi Törvényszék — Hungary) — HUMDA Magyar Autó-Motorsport Fejlesztési Ügynökség Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-397/21) (¹)

(Request for a preliminary ruling — Harmonisation of fiscal legislation — Common system of value added tax (VAT) — Directive 2006/112/EC — Sales which are not subject to VAT — VAT unduly invoiced and paid — Liquidation of the provider — Refusal by the tax authority to refund to the customer VAT improperly paid — Principles of effectiveness, tax neutrality and non-discrimination)

(2022/C 463/12)

Language of the case: Hungarian

Referring court

Fővárosi Törvényszék

Parties to the main proceedings

Applicant: HUMDA Magyar Autó-Motorsport Fejlesztési Ügynökség Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Operative part of the judgment

1. Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in the light of the principles of effectiveness and neutrality of value added tax (VAT),

must be interpreted as precluding legislation of a Member State under which a taxable person to whom another taxable person has provided a service cannot claim, directly from the tax authority, a refund of the amount corresponding to the VAT in respect of which that service provider has unduly invoiced that taxable person and which that service provider has paid to the Treasury, where it is impossible or excessively difficult to claim that amount from that service provider on account of that service provider having gone into liquidation and even though no fraud or abuse can be attributed to those two taxable persons, with the result that there is no risk of loss of tax revenue for that Member State.

2. Article 183 of Directive 2006/112, read in the light of the principle of neutrality of VAT,

must be interpreted as meaning that, where a taxable person to whom another taxable person has provided a service can claim directly from the tax authority a refund of the amount corresponding to the VAT in respect of which that service provider has unduly invoiced that taxable person and which that service provider has paid to the Treasury, that authority is obliged to pay interest on that amount where it has not made that refund within a reasonable period of time after having been requested to do so. The rules for applying interest on that amount fall within the procedural autonomy of the Member States, circumscribed by the principles of equivalence and effectiveness, it being understood that the national rules relating in particular to the calculation of any interest due must not result in the taxable person being deprived of adequate compensation in respect of the loss caused by the late refund of that amount. It is for the referring court to do whatever lies within its jurisdiction to give full effect to that Article 183 by interpreting national law in conformity with EU law.

⁽¹⁾ OJ C 357, 6.9.2021.

Judgment of the Court (Tenth Chamber) of 13 October 2022 (request for a preliminary ruling from the Višje sodišče v Mariboru — Slovenia) — FV v NOVA KREDITNA BANKA MARIBOR d.d.

(Case C-405/21) ⁽¹⁾

(Reference for a preliminary ruling — Consumer protection — Directive 93/13/EEC — Unfair terms in consumer contracts — Article 3(1) and Article 8 — Criteria for assessing the unfairness of a contractual term — Significant imbalance between the parties' rights and obligations under the contract — Requirement of good faith on the part of the seller or supplier — Possibility of ensuring a higher level of protection than that provided for in the directive)

(2022/C 463/13)

Language of the case: Slovenian

Referring court

Višje sodišče v Mariboru

Parties to the main proceedings

Applicant: FV

Defendant: NOVA KREDITNA BANKA MARIBOR d.d.

Operative part of the judgment

Article 3(1) and Article 8 of Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts

must be interpreted as not precluding national legislation which permits a finding that a contractual term is unfair where it causes a significant imbalance in the parties' rights and obligations arising under the contract, to the detriment of the consumer, without, however, carrying out an examination, in such a case, of the requirement of 'good faith' within the meaning of Article 3(1).

⁽¹⁾ OJ C 349, 30.8.2021.