



**Judgment of the Court (Second Chamber) of 16 May 2024 (request for a preliminary ruling from the Fővárosi Törvényszék – Hungary) – Slovenské Energetické Strojárne A.S. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága**

(Case C-746/22, <sup>(1)</sup> Slovenské Energetické Strojárne)

*(Reference for a preliminary ruling – Common system of 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 – Request for additional information made by the Member State of refund – Information to be provided within a one-month period – Discontinuation of the procedure on account of failure by the taxable person to provide additional information within that time limit – Article 23 – Refusal to take account of information provided for the first time in the appeal procedure – Principle of effectiveness – Principle of VAT neutrality – Principle of good administration)*

(C/2024/3884)

Language of the case: Hungarian

**Referring court**

Fővárosi Törvényszék

**Parties to the main proceedings**

*Applicant:* Slovenské Energetické Strojárne A.S.

*Defendant:* Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

**Operative part of the judgment**

1. The first subparagraph of Article 23(2) 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 value added tax (VAT) neutrality and effectiveness, must be interpreted as meaning that it precludes national legislation under which a taxable person who has submitted an application for a refund of VAT is prohibited from providing, at the stage of the complaint before a second-tier tax authority, additional information, within the meaning of Article 20 of that directive, requested by the first-tier tax authority and which that taxable person did not provide to the latter authority within the one-month period laid down in Article 20(2) thereof, that period not constituting a limitation period.
2. Article 23 of Directive 2008/9 must be interpreted as meaning that it does not preclude national legislation under which a tax authority must discontinue the VAT refund procedure where the taxable person has not provided, within the time limit, additional information requested by that authority under Article 20 of that directive and where, in the absence of that information, the VAT refund application cannot be processed, provided that the discontinuation decision is regarded as a decision refusing that refund application, within the meaning of Article 23(1), and that it can be the subject of an appeal meeting the requirements provided for in the first subparagraph of Article 23(2) of that same directive.

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<sup>(1)</sup> OJ C 63, 20.2.2023.