

2. Should Article 39 EC or Article 18 EC be interpreted as meaning that a national provision such as Article 69 of the Zvw is incompatible therewith in so far as a citizen of the EU who in principle has entitlements under Articles 28 and 28a of Regulation No 1408/71 is obliged to report to the Cvz, and a contribution must be deducted from that citizen's pension even if no registration has taken place under Article 29 of Regulation 574/09?

⁽¹⁾ Regulation (EEC) No 1408/71 of the Council of 14 June 1971 on the application of social security schemes to employed persons and their families moving within the Community (OJ L 323, 13.12.1996, p. 38)

⁽²⁾ Regulation (EEC) No 574/72 of the Council of 21 March 1972 fixing the procedure for implementing Regulation (EEC) No 1408/71 on the application of social security schemes to employed persons and their families moving within the Community (OJ L 323, 13.12.1996, p. 38)

Reference for a preliminary ruling from the Baranya Megyei Bíróság (Hungary) lodged on 14 September 2009 — Pannon Gép Centrum Kft. v APEH Központi Hivatal Hatósági Főosztály Dél-dunántúli Kihelyezett Hatósági Osztály

(Case C-368/09)

(2010/C 11/22)

Language of the case: Hungarian

Referring court

Baranya Megyei Bíróság

Parties to the main proceedings

Applicant: Pannon Gép Centrum Kft.

Defendant: APEH Központi Hivatal Hatósági Főosztály Dél-dunántúli Kihelyezett Hatósági Osztály

Questions referred

1. Do the provisions of national law contained in Article 13(1)(16) of the általános forgalmi adóról szóló 1992. évi LXXIV. törvény (Law LXXIV of 1992 on turnover tax), in force at the material time when the disputed invoices were issued, or in Article 1/E(1) of Order 24/1995 (XI.22) of the Hungarian Ministry of Finance, specifically the provision in Article 13(1)(16)(f) of the Law on turnover tax, comply with

the features of invoices, and the concept of an invoice, laid down in Article 2(b) of Directive 2001/115/EC ⁽¹⁾ amending Directive 77/388/EEC ⁽²⁾ ('the Sixth Directive') with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax? In the event that the first question is answered in the affirmative,

2. Is a Member State's practice which consists of penalising formal defects in invoices intended to be used as a basis for the right to deduct by denying that right contrary to Article 17(1), Article 18(1)(a) or Article 22(3)(a) and (b) of the Sixth Directive?

3. In order to be able to exercise the right to deduct, is it sufficient to fulfil the obligations laid down in Article 22(3)(b) of the Sixth Directive, or is it possible to exercise the right to deduct and accept the invoice as a reliable document only if, at the same time, all the details required under Directive 2002/115/EC are provided and all the obligations laid down in Directive 2002/115/EC are fulfilled?

⁽¹⁾ Council Directive 2001/115/EC of 20 December 2001 amending Directive 77/388/EEC with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax (OJ 2002 L 15, p. 24).

⁽²⁾ Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

Reference for a preliminary ruling from the Baranya Megyei Bíróság (Hungary) lodged on 5 October 2009 — Uszodaépítő Kft. v APEH Központi Hivatal Hatósági Főosztály

(Case C-392/09)

(2010/C 11/23)

Language of the case: Hungarian

Referring court

Baranya Megyei Bíróság

Parties to the main proceedings

Applicant: Uszodaépítő Kft.

Defendant: APEH Központi Hivatal Hatósági Főosztály