

Request for a preliminary ruling from the Kúria (Hungary) lodged on 3 June 2015 — Lajvér Meliorációs Nonprofit Kft. and Lajvér Csapadékvízrendezési Nonprofit Kft. v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága

(Case C-263/15)

(2015/C 294/28)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicants: Lajvér Meliorációs Nonprofit Kft. and Lajvér Csapadékvízrendezési Nonprofit Kft.

Defendant: Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága

Questions referred

1. In the circumstances of the present case, are the applicants acting as taxable persons in view of the fact that the interpretation of Article 9(1) ⁽¹⁾ of the VAT Directive does not exclude activities carried out by companies from the scope of the term 'economic activity', even when those companies can only engage in commercial activities on an ancillary basis?
2. Should the fact that the applicants receive a significant share of their funding from State aid and the fact that, in the context of the management of their operation, the applicants obtain income from charging modest fees, be taken into account for the purposes of considering whether the applicants are 'taxable persons'?
3. If the answer to Question 2 is in the negative, must it be considered that that 'fee' represents consideration for a service and that there is a direct link between the service rendered and the payment of the consideration?
4. Does the management of the investment constitute a supply of services by the applicants, within the meaning of Article 24 of the VAT Directive, or can that management not be regarded as a supply of services on account of the fact that its performance is a legal obligation?

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

Appeal brought on 2 June 2015 by Makro autoservicio mayorista SA against the judgment of the General Court (Sixth Chamber) delivered on 12 March 2015 in Case T-269/12: Makro autoservicio mayorista v Commission

(Case C-264/15 P)

(2015/C 294/29)

Language of the case: English

Parties

Appellant: Makro autoservicio mayorista SA (represented by: P. De Baere et P. Muñiz, lawyers)

Other parties to the proceedings: European Commission, Kingdom of Spain