

2. If the first question referred is answered in the negative, must Article 3(3) of the Regulation be interpreted as meaning that — having regard also to recital 7 of the Regulation — an assessment of whether there is an infringement requires an impact- and market-based evaluation which determines whether and to what extent the measures adopted by the internet access services provider do actually limit the rights which Article 3(1) of the Regulation confers on the end user?
3. Notwithstanding the first and second questions referred for a preliminary ruling, must Article 3(3) of the Regulation be interpreted as meaning that the prohibition laid down therein is an unconditional, general and objective one, so that it prohibits any traffic management measure which distinguishes between certain forms of internet content, regardless of whether the internet access services provider draws those distinctions by means of an agreement, a commercial practice or some other form of conduct?
4. If the third question is answered in the affirmative, can an infringement of Article 3(3) of the Regulation also be found to exist solely on the basis that there is discrimination, without the further need for a market and impact evaluation, so that an evaluation under Article 3(1) and (2) of the Regulation is unnecessary in such circumstances?

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(<sup>1</sup>) OJ 2015 L 310, p. 1.

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**Request for a preliminary ruling from the Fővárosi Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 23 January 2019 — EY v Bevándorlási és Menekültügyi Hivatal**

**(Case C-40/19)**

(2019/C 139/30)

*Language of the case: Hungarian*

**Referring court**

Fővárosi Közigazgatási és Munkaügyi Bíróság

**Parties to the main proceedings**

*Applicant:* EY

*Defendant:* Bevándorlási és Menekültügyi Hivatal

**Questions referred**

1. Can Article 47 of the Charter of Fundamental Rights and Article 31 of Directive 2013/32/EU (<sup>1</sup>) of the European Parliament and of the Council (known as the 'Procedures Directive') be interpreted, in the light of Articles 6 and 13 of the European Convention on Human Rights, as meaning that it is possible for effective judicial protection to be guaranteed in a Member State even if its courts cannot amend decisions given in asylum procedures but may only annul them and order that a new procedure be conducted?

2. Can Article 47 of the Charter of Fundamental Rights and Article 31 of Directive 2013/32/EU of the European Parliament and of the Council (known as the 'Procedures Directive') be interpreted, again in the light of Articles 6 and 13 of the European Convention on Human Rights, as meaning that legislation of a Member State which lays down a single mandatory time limit of 60 days in total for judicial proceedings in asylum matters, irrespective of any individual circumstances and without regard to the particular features of the case or any potential difficulties in relation to evidence, is compatible with those provisions?

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(<sup>1</sup>) Directive 2013/32/EU of the European Parliament and of the Council of 26 June 2013 on common procedures for granting and withdrawing international protection (OJ 2013 L 180, p. 60).

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**Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on 24 January 2019 — SONAECOM, SGPS S.A. v Autoridade Tributária e Aduaneira**

**(Case C-42/19)**

(2019/C 139/31)

*Language of the case: Portuguese*

**Referring court**

Supremo Tribunal Administrativo

**Parties to the main proceedings**

*Appellant:* SONAECOM, SGPS S.A.

*Respondent:* Autoridade Tributária e Aduaneira

**Questions referred**

1. Is it compatible with the deductibility rules laid down in the Sixth VAT Directive, (<sup>1</sup>) specifically Articles 4(1) and (2) and 17(1), (2) and (5), to deduct tax borne by the appellant, Sonaecom SGPS, in respect of consultancy services connected with a market study commissioned with a view to acquiring shares, where that acquisition did not materialise?
2. Is it compatible with the deductibility rules laid down in the Sixth VAT Directive, specifically Articles 4(1) and (2) and 17(1), (2) and (5), to deduct tax borne by the appellant, Sonaecom SGPS, in respect of the payment to BCP of a commission for organising and putting together a bond loan, allegedly taken out with a view to integrating the financial structure of its affiliated companies, and which, since those investments failed to materialise, was ultimately transferred to Sonaecom SGPS, the parent company of the group?

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(<sup>1</sup>) Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization 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).