

**Request for a preliminary ruling from the Fővárosi Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 3 May 2016 — Glencore Grain Hungary Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság**

**(Case C-254/16)**

(2016/C 296/24)

*Language of the case: Hungarian*

**Referring court**

Fővárosi Közigazgatási és Munkaügyi Bíróság

**Parties to the main proceedings**

*Applicant:* Glencore Grain Hungary Kft.

*Defendant:* Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság

**Questions referred**

1. Must Article 183 of Directive 2006/112<sup>(1)</sup> be interpreted as precluding national legislation under which the period within which overpaid VAT must be refunded is to be extended up to the date on which the report drawn up following an investigation is delivered in the case where, in the course of a tax investigation procedure initiated within 30 days from the receipt of the application for a refund, a fine is imposed on the taxable person for non-compliance with an obligation?
2. Having regard to the principles of fiscal neutrality and proportionality, does Article 183 of Directive 2006/112 preclude national legislation under which, in the event of late payment of a sum, payment of default interest is excluded in the case where, in the context of an investigation concerning the refund of that sum, the taxable person was fined by the authority in connection with the obligation to cooperate, even though the investigation, which lasted several years, was significantly delayed for reasons which cannot principally be attributed to the taxable person?
3. Must Article 183 of Directive 2006/112 and the principle of effectiveness be interpreted as meaning that a claim for payment of interest in connection with tax withheld or not allocated contrary to EU law is a substantive right which flows directly from EU law itself, such that an infringement of EU law is sufficient for a right to interest to be claimed before the courts and other authorities of the Member States?
4. If, in the light of the answers given to the preceding questions, the referring court should conclude that the domestic legislation of the Member State is incompatible with Article 183 of the VAT Directive, would it be acting in accordance with EU law if it were to take the view that the refusal, in the decisions of the Member State's authorities, to pay default interest was incompatible with Article 183 of the VAT Directive?

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

**Request for a preliminary ruling from the Bundesgerichtshof (Germany) lodged on 23 May 2016 — Slovak Republic v Achmea BV**

**(Case C-284/16)**

(2016/C 296/25)

*Language of the case: German*

**Referring court**

Bundesgerichtshof