

Order of the Court (Sixth Chamber) of 3 March 2021 (request for a preliminary ruling from the Pécsi Törvényszék — Hungary) — FGSZ Földgázszállító Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-507/20) ⁽¹⁾

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Article 90 — Reduction of the taxable amount — Total or partial non-payment of the price — Debt which has become definitively irrecoverable — Limitation period regarding applications for a subsequent reduction in the taxable amount of VAT — Date on which time starts to run)

(2021/C 228/13)

Language of the case: Hungarian

Referring court

Pécsi Törvényszék

Parties to the main proceedings

Applicant: FGSZ Földgázszállító Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Operative part of the order

Article 90 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with the principles of fiscal neutrality and effectiveness, must be interpreted as meaning that, where a Member State lays down a limitation period after which a taxable person, who has a debt which has become definitively irrecoverable, can no longer assert his right to obtain a reduction in the taxable amount, that limitation period must begin to run not from the date of performance of the payment obligation initially provided for, but from the date on which the debt became definitively irrecoverable.

⁽¹⁾ OJ C 28, 25.1.2021.

Order of the Court (Tenth Chamber) of 3 March 2021 (request for a preliminary ruling from the Győri Törvényszék — Hungary) — Koppány 2007 Kft. v Vas Megyei Kormányhivatal

(Case C-523/20) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Social security — Regulation (EU) No 1231/2010 — Applicable legislation — A1 certificate — Article 1 — Extension of A1 certificate to nationals of third countries residing legally in the territory of a Member State — Legal residence — Concept)

(2021/C 228/14)

Language of the case: Hungarian

Referring court

Győri Törvényszék

Parties to the main proceedings

Applicant: Koppány 2007 Kft.

Defendant: Vas Megyei Kormányhivatal