

Parties to the main proceedings

Applicant: Delphi Hungary Autóalkatrész Gyártó Kft.

Defendant: Nemzeti Adó- és Vámhivatal Nyugat-dunántúli Regionális Adó Főigazgatósága (NAV)

Questions referred

1. Must Council Directive 2006/112/EC⁽¹⁾ of 28 November 2006 on the common system of value added tax, in particular Article 186 thereof, Article 17 of the Charter of Fundamental Rights of the European Union and the principles of equivalence and effectiveness be interpreted as meaning that they preclude legislation and practice of a Member State which prevent the payment of default interest on amounts of value added tax which could not be claimed under legislation which the Court of Justice of the European Union ruled to be contrary to Community law, although in other cases the Member State's legislation provides for the payment of interest in the event of the delayed repayment of value added tax which can be claimed back?
2. Is the practice of a Member State's courts contrary to the principles of effectiveness and equivalence insofar as it refuses to allow claims made in administrative proceedings — thus limiting the options available to a legal person who has suffered loss to an action for damages, despite the fact that such an action is excluded in practice in the national legal order — merely because there is no specific legal rule which is applicable on the facts in the proceedings although [dealing with and] paying similar claims for interest falls within the powers of the tax authority?
3. If the answer to question 2 is in the affirmative, are the courts of the Member State required to interpret and apply in accordance with Community law legal rules of the Member State which are not applicable on the facts, so that equivalent and effective judicial protection can be provided?
4. Must the Community law cited in the first question be interpreted as meaning that [a claim for] interest on taxes collected, retained and not repaid in breach of Community law constitutes an individual right which derives directly from Community law and may be relied on directly before the courts and administrative authorities of the Member State pursuant to Community law, including where the law of the Member State does not provide for the payment of interest in that specific case, it being sufficient, in order to justify a claim for interest, to show that Community law has been breached and that the tax has been collected, retained or not repaid?

Request for a preliminary ruling from the Nejvyšší soud České republiky (Czech Republic) lodged on 12 December 2013 — L v M, R and K

(Case C-656/13)

(2014/C 85/19)

Language of the case: Czech

Referring court

Nejvyšší soud České republiky

Parties to the main proceedings

Applicant: L

Other parties to the proceedings: M; R and K

Questions referred

1. Must Article 12(3) of Council Regulation (EC) No 2201/2003⁽¹⁾ of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000, ('the Brussels IIa Regulation') be interpreted as establishing jurisdiction over proceedings concerning parental responsibility even where no other related proceedings (that is, 'proceedings other than those referred to in paragraph 1') are pending?

In the event of an affirmative answer to Question 1:

2. Must Article 12(3) of the Brussels IIa Regulation be interpreted as meaning that acceptance expressly or otherwise in an unequivocal manner includes also the situation in which the party who has not initiated proceedings makes a separate application for the initiation of proceedings in the same case but immediately on doing the first act required of him objects that the court lacks jurisdiction in the proceedings previously started on the application by the other party?

⁽¹⁾ OJ 2006 L 347, p. 1.

⁽¹⁾ OJ 2003 L 388, p. 1.