



C/2024/2395

8.4.2024

Judgment of the Court (Fourth Chamber) of 22 February 2024 (request for a preliminary ruling from the rechtbank Gelderland — Netherlands) — Gemeente Dinkelland v Ontvanger van de Belastingdienst/Grote ondernemingen, kantoor Zwolle

(Case C-674/22, ⁽¹⁾ Gemeente Dinkelland)

(Reference for a preliminary ruling — Taxes levied in breach of EU law — Obligation to refund value added tax (VAT) and to pay interest on that amount — Refund resulting from errors made in the taxable person's accounts — Refund resulting from the retroactive amendment of the detailed rules for calculating the deductible VAT relating to the taxable person's general costs)

(C/2024/2395)

Language of the case: Dutch

Referring court

Rechtbank Gelderland

Parties to the main proceedings

Applicant: Gemeente Dinkelland

Defendant: Ontvanger van de Belastingdienst/Grote ondernemingen, kantoor Zwolle

Operative part of the judgment

EU law must be interpreted as not requiring the payment of interest to a taxable person as from the payment of an amount of value added tax (VAT) which is subsequently refunded by the tax authority, where that refund results, in part, from the finding that that taxable person, due to errors in its accounts, did not fully exercise its right to deduct input VAT for the years concerned and, in part, from an amendment, with retroactive effect, of the detailed rules for calculating the deductible VAT relating to the general costs of that taxable person where those rules are established under the sole responsibility of that taxable person.

⁽¹⁾ OJ C 45, 6.2.2023.