

Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on 9 July 2018 — AGROBET CZ, s.r.o. v Finanční úřad pro Středočeský kraj

(Case C-446/18)

(2018/C 328/36)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant (appellant): AGROBET CZ, s.r.o.

Defendant: Finanční úřad pro Středočeský kraj

Question referred

Is it consistent with European Union law and in particular with the principle of VAT neutrality for a Member State to adopt a measure which makes the assessment and payment of part of a VAT deduction claimed conditional on the completion of a procedure applying to all taxable transactions in a given tax period?

Request for a preliminary ruling from the Najvyšší súd Slovenskej republiky (Slovakia) lodged on 9 July 2018 — UB v Generálny riaditeľ Sociálnej poisťovne Bratislava

(Case C-447/18)

(2018/C 328/37)

Language of the case: Slovak

Referring court

Najvyšší súd Slovenskej republiky

Parties to the main proceedings

Appellant: UB

Respondent: Generálny riaditeľ Sociálnej poisťovne Bratislava

Question referred

In the circumstances of the main proceedings, is it possible to interpret Article 1(w), Article 4 and Article 5 of Regulation (EC) No 883/2004⁽¹⁾ of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, considered in conjunction with the right to social security benefits and social advantages, as enshrined in Article 34(1) and (2) of the Charter of Fundamental Rights of the European Union, as precluding the application of a provision of national legislation pursuant to which the Slovak social security body is to take into consideration an applicant's citizenship as a fundamental condition for the purposes of determining the right of national sports representatives to a benefit in addition to the old-age pension, even if another statutory requirement, namely the fact of having represented the legal predecessors of the State, including the Czechoslovak Socialist Republic, is also part of that provision of national legislation?

⁽¹⁾ OJ 2004 L 166, p. 1.