



C/2024/1674

4.3.2024

Request for a preliminary ruling from the Sofiyski rayonen sad (Bulgaria) lodged on 1 December 2023 — T.P.T. v ‘Financial Bulgaria’ EOOD

(Case C-744/23, Zlakov) ⁽¹⁾

(C/2024/1674)

Language of the case: Bulgarian

Referring court

Sofiyski rayonen sad

Parties to the main proceedings

Applicant: T.P.T.

Defendant: ‘Financial Bulgaria’ EOOD

Questions referred

1. Is a **‘supply of services’** within the meaning of Article 2(1)(c), Article 24(1), Article 26(1)(b) and Article 28 of Council Directive 2006/112/EC ⁽²⁾ of 28 November 2006 on the common system of value added tax to be interpreted as including:
 1. the provision of legal aid free of charge (pro bono) by a lawyer to a party in court proceedings[?]
 2. the provision of legal aid free of charge (pro bono) by the lawyer of a party which has been successful in a legal dispute, where the court awards **that party’s lawyer** the remuneration which he or she would have received if remuneration had been agreed under a contract for legal assistance[?]
2. Is a **‘supply of services carried out free of charge’** within the meaning of Article 26(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted as covering:
 1. the provision of legal aid free of charge (pro bono) by a lawyer to a party in court proceedings[?]
 2. the provision of legal aid free of charge (pro bono) by the lawyer of a party which has been successful in a legal dispute, where the court awards that party’s lawyer the remuneration which he or she would have received if remuneration had been agreed under a contract for legal assistance[?]
3. Is a **‘supply of services for consideration’** within the meaning of Article 2(1)(c), Article 24(1) and Article 26(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted as covering the provision of legal aid free of charge (pro bono) by a lawyer to a party which has been successful in the legal dispute, where the court awards that party’s lawyer the remuneration which he or she would have received if remuneration had been agreed under a contract for legal assistance[?]
4. Is **‘taxable person’** within the meaning of Article 28 and Article 75 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax to be interpreted as covering:
 1. a lawyer (a one-person law firm) who has provided legal aid free of charge (pro bono) to a party in court proceedings [?]
 2. a lawyer (a one-person law firm) who has provided legal aid free of charge (pro bono) to a party which has been successful in a legal dispute, where the court awards that party’s lawyer (the one-person law firm) the remuneration which he or she would have received if remuneration had been agreed under a contract for legal assistance[?]

⁽¹⁾ The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.

⁽²⁾ OJ 2006 L 347, p. 1.