



C/2024/3050

13.5.2024

**Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on
21 December 2023 – Česká síť s. r. o. v Odvolací finanční ředitelství**

(Case C-796/23, Česká síť)

(C/2024/3050)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant: Česká síť s. r. o.

Defendant: Odvolací finanční ředitelství

Questions referred

Is the situation in which, pursuant to special national value added tax arrangements for ‘societies’ (associations of persons that do not have legal personality), a ‘designated partner’ is liable for the payment of the VAT for the entire society, despite the fact that another partner had dealt with the end customer in relation to the supply of services, compatible with Council Directive 2006/112/EC ⁽¹⁾ of 28 November 2006 on the common system of value added tax, in particular with Article 9(1) and Article 193 of the Directive?

Does the compatibility of the situation with Directive 2006/112/EC depend on whether the other partner had overstepped the rules of representing the society and dealt in his, her or its own name with the end customer?

⁽¹⁾ OJ 2006 L 347, p. 1.