

*Defendants and respondents:* Administrația Sector 3 a Finanțelor Publice prin Direcția Generală Regională a Finanțelor Publice București, Administrația Sector 3 a Finanțelor Publice, MJ, NK

### Questions referred

1. In the context of the application of Article 9(1) of Council Directive 2006/112/EC (on the common system of value added tax), <sup>(1)</sup> does the concept of 'taxable person' include persons who practice the profession of lawyer?
2. Does the principle of the primacy of EU law permit an exception to be made, in subsequent proceedings, to the authority of *res judicata* attaching to a final judicial decision in which it has been established, in essence, that, in accordance with national value added tax legislation, as it is interpreted and applied, lawyers do not supply goods, do not carry out an economic activity and do not conclude contracts for the supply of services, but instead conclude contracts for legal assistance?

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<sup>(1)</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

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### Request for a preliminary ruling from the Sofiyski rayonen sad (Bulgaria) lodged on 4 June 2019 — Joint-stock insurance company 'Bulstrad Vienna Insurance Group' AD v Insurance company 'Olympic'

(Case C-427/19)

(2019/C 288/37)

*Language of the case: Bulgarian*

### Referring court

Sofiyski rayonen sad

### Parties to the main proceedings

*Applicant:* Joint-stock insurance company 'Bulstrad Vienna Insurance Group' AD

*Defendant:* Insurance company 'Olympic'

### Question referred

1. When interpreting Article 630 of the Kodeks za zastrahovaneto (Insurance Code) in the light of Article 274 of Directive 2009/138/EC <sup>(1)</sup> of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II), is it to be assumed that the decision of an authority of a Member State to withdraw authorisation from an insurer and appoint a provisional liquidator for it without court-ordered winding-up proceedings having been opened constitutes a 'decision to open winding-up proceedings'?
2. If the law of the Member State in which an insurer from which the licence has been withdrawn has its head office, and in respect of which a provisional liquidator has been appointed, provides that, in the event that a provisional liquidator has been appointed, all court proceedings against that company must be stayed, must that legislation be applied by the courts of the other Member States, even if this is not expressly provided for in their national law, pursuant to Article 274 of Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)?

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<sup>(1)</sup> OJ 2009, L 335 p. 1.