

Request for a preliminary ruling from the Varhoven administrativen sad (Bulgaria) lodged on 1 March 2023 — Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Sofia pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite v Legafact EOOD

(Case C-122/23, Legafact)

(2023/C 173/31)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Appellant on a point of law: Direktor na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Sofia pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite

Respondent on a point of law: Legafact EOOD

Questions referred

1. Is a national provision which treats taxable persons differently in respect of the tax exemption provided for under Title XII, Chapter 1, of Council Directive 2006/112 ⁽¹⁾ on the common system of value added tax depending on the rapidity with which they reach the turnover threshold for compulsory VAT registration in breach of the principles of the common system of value added tax in the European Union?
2. Does Council Directive 2006/112 preclude a national provision under which the tax exemption of a supply under Title XII, Chapter 1, of Council Directive 2006/112 depends on the supplier fulfilling the obligation to apply for compulsory VAT registration in due time?
3. What criteria arising from the interpretation of the VAT Directive must be used to assess whether the aforementioned national provision, which provides for the incurrence of a tax debt in the event of late submission of the application for compulsory VAT registration, is a penalty provision?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Oberlandesgericht Düsseldorf (Germany) lodged on 3 March 2023 — Müller Reisen GmbH v Stadt Olsberg

(Case C-128/23, Müller Reisen)

(2023/C 173/32)

Language of the case: German

Referring court

Oberlandesgericht Düsseldorf

Parties to the main proceedings

Applicant and appellant: Müller Reisen GmbH

Defendant and respondent: Stadt Olsberg

Other party: Tuschen Transporte