

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 upravljenie 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 upravljenie 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

Question referred

Having regard to Article 14 TFEU, must Article 32(2)(c) of Directive 2014/24/EU ⁽¹⁾ be interpreted restrictively as meaning that, in cases of extreme urgency, a public service contract for services of general interest may be awarded by competitive procedures with negotiation without prior publication even in the case where the event is foreseeable by the contracting authority and the circumstances invoked to justify extreme urgency are attributable to that contracting authority?

⁽¹⁾ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ 2014 L 94, p. 65).

Action brought on 17 March 2023 — European Commission v Republic of Bulgaria**(Case C-165/23)**

(2023/C 173/33)

*Language of the case: Bulgarian***Parties**

Applicant: European Commission (represented by: Gr. Koleva and C. Hermes, acting as Agents)

Defendant: Republic of Bulgaria

Pleas in law and main arguments

The present case concerns the failure on the part of the Republic of Bulgaria to fulfil its obligations under Article 13(2) and (5) Regulation (EU) No 1143/2014 ⁽¹⁾ of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species ('the regulation').

In accordance with Article 14(1) of the regulation, the Republic of Bulgaria should have, by 13 January 2018, established a surveillance system of invasive alien species of Union concern or included that surveillance in its existing system, which collects and records data on the occurrence in the environment of invasive alien species by survey, monitoring or other procedures to prevent the spread of invasive alien species into or within the Union. The surveillance system must meet the requirements of Article 14(2) of the regulation.

In accordance with Article 13(2) and (5) of the regulation, the Republic of Bulgaria should have, by 13 July 2019, established and implemented one single action plan or a set of action plans and transmitted that plan or those plans to the Commission without delay.

The Republic of Bulgaria has failed to fulfil the abovementioned obligations.

Form of order sought

The applicant claims that the Court should:

1. declare that, by failing to establish (or failing to integrate into its existing system) a surveillance system of invasive alien species of Union concern, including all the information referred to in Article 14(2), the Republic of Bulgaria failed to fulfil its obligations under Article 14(1) and (2) of Regulation (EU) No 1143/2014;
2. declare that, by failing to establish or implement a single action plan or set of actions, and failing to transmit that plan or those plans to the Commission, the Republic of Bulgaria failed to fulfil its obligations under Article 13(2) and (5) of Regulation (EU) No 1143/2014;