



C/2023/643

13.11.2023

**Request for a preliminary ruling from the Sofiyski rayonen sad (Bulgaria) lodged on 30 August 2023 — NV v Agentsia za darzhavna finansova inspektsia**

**(Case C-550/23, Agentsia za darzhavna finansova inspektsia)**

(C/2023/643)

*Language of the case: Bulgarian*

**Referring court**

Sofiyski rayonen sad

**Parties to the main proceedings**

*Applicant:* NV

*Penalising authority:* Agentsia za darzhavna finansova inspektsia

**Question referred**

Is national legislation permissible under which the provisions of Directive 2014/24/EU <sup>(1)</sup> of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC, in particular the legal definition of 'body governed by public law' under Article 2(1)(4) thereof, apply also in respect of public contracts with a value net of value-added tax (VAT) estimated to be below the minimum thresholds laid down in Article 4 of the directive?

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<sup>(1)</sup> OJ 2014 L 94, p. 65.