

Parties to the main proceedings

Appellants: Tedeschi Srl, acting in its own behalf and as agent of a temporary association of undertakings, Consorzio Stabile Istant Service, acting in its own behalf and as principal of a temporary association of undertakings

Respondent: Università degli Studi di Roma La Sapienza

Respondent and cross-appellant: C.M. Service Srl

Question referred

Do the principles of freedom of establishment and freedom to provide services referred to in Articles 49 and 56 of the Treaty on the Functioning of the European Union (TFEU), Article 25 of Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 ⁽¹⁾ and Article 71 of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014, ⁽²⁾ which do not contemplate any limits on the proportion of the contract that may be subcontracted or on the reduction in prices that may be applied to subcontractors, and the EU-law principle of proportionality preclude the application of national rules on public procurement, such as the Italian rules contained in Article 118(2) and (4) of Legislative Decree No 163 of 12 April 2006, pursuant to which no more than 30 % of the total value of the contract may be subcontracted and the successful contractor must apply in respect of the subcontracted services the same unit prices as those stipulated in the decision awarding the contract, with a reduction of not more than 20 %?

⁽¹⁾ Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts (OJ 2004 L 134, p. 114).

⁽²⁾ 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).

Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on 19 June 2018 — AURES Holdings, a.s. v Odvolací finanční ředitelství

(Case C-405/18)

(2018/C 301/25)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant: AURES Holdings, a.s.

Defendant: Odvolací finanční ředitelství

Questions referred

1. Can the concept of freedom of establishment within the meaning of Article 49 TFEU ⁽¹⁾ be held to cover a simple transfer of the place of a company's management from one Member State to another Member State?
2. If so, is it contrary to Article 49, Article 52 and Article 54 TFEU for national law not to allow an entity from another Member State, when relocating its place of business or place of management to the Czech Republic, to claim a tax loss incurred in that other Member State?

⁽¹⁾ OJ 2012 C 326, p. 47.
