



C/2024/4308

15.7.2024

**Request for a preliminary ruling from the Varhoven administrativen sad (Bulgaria) lodged on
27 March 2024 – Brose Prievidza spol. v Director na Direktsia ‘Obzhalvane i danachno-osiguritelna
praktika’ Sofia**

(Case C-234/24, Brose Prievidza)

(C/2024/4308)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Appellant on a point of law: Brose Prievidza spol.

Respondent on a point of law: Director na Direktsia ‘Obzhalvane i danachno-osiguritelna praktika’ Sofia

Question referred

Does Directive 2008/9 ⁽¹⁾ confer a right to obtain a refund of value added tax paid which is claimed by the recipient of a supply of devices (tooling) where the subject of the supply has not left the territory of the supplier’s Member State and the supply of the tooling has been artificially split from the intra-Community supply, to the same recipient, of goods manufactured by means of those devices?

⁽¹⁾ Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ 2008 L 44, p. 23).