

4. Does the answer to the third question differ in circumstances where the structure of the transactions chosen by the company in question means that the benefit of the election cannot be enjoyed?

<sup>(1)</sup> Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital  
OJ L 249, p. 25

<sup>(2)</sup> Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital  
OJ L 46, p. 11

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**Action brought on 14 November 2016 — European Commission v Czech Republic**

**(Case C-575/16)**

(2017/C 022/23)

*Language of the case: Czech*

**Parties**

*Applicant:* European Commission (represented by: H. Støvlbæk and K. Walkerová, acting as Agents)

*Defendant:* Czech Republic

**Form of order sought**

- declare that, by laying down a condition of nationality for the exercise of the profession of notary, the Czech Republic has failed to fulfil its obligations under Article 49 of the Treaty on the Functioning of the European Union; and
- order the Czech Republic to pay the costs.

**Pleas in law and main arguments**

The Commission considers that the condition of nationality laid down for the exercise of the profession of notary in the Czech legal system is discriminatory and constitutes a disproportionate restriction of the freedom of establishment. The Czech Republic has therefore failed to fulfil its obligations under Article 49 of the Treaty on the Functioning of the European Union.

The Commission considers that the functions entrusted to notaries by the legislation of the Czech Republic are not by their nature linked to the exercise of public powers, so that the condition of nationality laid down for access to the profession of notary in the Czech legal system cannot be justified by the exception laid down in Article 51 of the Treaty on the Functioning of the European Union.

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**Request for a preliminary ruling from the Vrhovno sodišče Republike Slovenije (Slovenia) lodged on 17 November 2016 — C. K., H. F., A. S. v Republic of Slovenia**

**(Case C-578/16)**

(2017/C 022/24)

*Language of the case: Slovenian*

**Referring court**

Vrhovno sodišče Republike Slovenije

**Parties to the main proceedings**

*Appellants:* C. K., H. F., A. S.

*Respondent:* Republic of Slovenia