

**Parties to the main proceedings**

*Applicants:* CHEZ Elektro Bulgaria AD (C-427/16), FrontEx International EAD (C-428/16)

*Defendants:* Yordan Kotsev (C-427/16), Emil Yanakiev (C-428/16)

**Operative part of the judgment**

1. Article 101(1) TFEU, read in conjunction with Article 4(3) TEU must be interpreted as meaning that national legislation, such as that at issue in the main proceedings, which, first, does not allow a lawyer and his client to agree remuneration in an amount below the minimum amount laid down in a regulation issued by a lawyers' professional organisation, such as the Vissh advokatski savet (Supreme Council of the Legal Profession, Bulgaria), without that lawyer being subject to a disciplinary procedure, and, secondly, which does not authorise the courts to order reimbursement of fees in an amount less than that minimum amount, is capable of restricting competition in the internal market within the meaning of Article 101(1) TFEU. It is for the referring court to confirm whether such legislation, in the light of the specific detailed rules for the application thereof, actually meets legitimate objectives and whether the restrictions thus imposed are limited to what is necessary to ensure that those legitimate objectives are given effect.
2. Article 101(1) TFEU, read in conjunction with Article 4(3) TEU and Council Directive 77/249/EEC of 22 March 1977 to facilitate the effective exercise by lawyers of freedom to provide services, must be interpreted as not precluding national legislation, such as that at issue in the main proceedings, by virtue of which individuals and sole traders obtain reimbursement of lawyers' remuneration, ordered by a national court, if they have been defended by a legal adviser.
3. Point (a) of the first subparagraph of Article 78 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as precluding national legislation such as that at issue in the main proceedings, by virtue of which VAT forms an inseparable component part of a registered lawyers' fees, if that legislation leads to double taxation of those fees in respect of VAT.

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<sup>(1)</sup> OJ C C 371, 10.10.2016.

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**Judgment of the Court (Sixth Chamber) of 15 November 2017 (request for a preliminary ruling from the Administrativen sad Sofia-grad — Bulgaria) — Entertainment Bulgaria System EOOD v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika', Sofia**

(Case C-507/16) <sup>(1)</sup>

**(Reference for a preliminary ruling — Taxation — Directive 2006/112/EC — Article 168(a), Article 169(a), Article 214(1)(d) and (e), and Articles 289 and 290 — Deductibility of input value added tax (VAT) due or paid — Output transactions carried out in other Member States — Tax deduction scheme in the Member State in which the right to deduct is exercised)**

(2018/C 022/18)

Language of the case: Bulgarian

**Referring court**

Administrativen sad Sofia-grad

**Parties to the main proceedings**

*Applicant:* Entertainment Bulgaria System EOOD

*Defendant:* Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika', Sofia

**Operative part of the judgment**

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, as amended by Council Directive 2009/162/EU of 22 December 2009, must be interpreted as meaning that it does preclude Member State legislation that prevents a taxable person, established in the territory of that Member State, deducting input value added tax due or paid in that Member State in respect of services provided by taxable persons established in other Member States and used to provide services in Member States other than the Member State in which that taxable person is established, on the ground that that taxable person is identified for value added tax purposes by virtue of one of the two cases referred to in Article 214(1)(d) and (e) of Directive 2006/112, as amended by Directive 2009/162. However, Article 168(a) and Article 169(a) of Directive 2006/112, as amended by Directive 2009/162, must be interpreted as meaning that they do not preclude legislation of a Member State that prevents a taxable person, established in the territory of that Member State and eligible there for a tax deduction scheme, exercising its right to deduct input value added tax due or paid in that Member State for services provided by taxable persons established in other Member States and used to provide services in Member States other than the Member State in which that taxable person is established.

<sup>(1)</sup> OJ C 441, 28.11.2016.

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**Judgment of the Court (Third Chamber) of 23 November 2017 (request for a preliminary ruling from the Tribunal Supremo — Spain) — Gasorba SL, Josefa Rico Gil, Antonio Ferrándiz González v Repsol Comercial de Productos Petrolíferos SA**

(Case C-547/16) <sup>(1)</sup>

**(Competition — Article 101 TFEU — Agreements between undertakings — Business relationships between service station operators and oil companies — Long-term exclusive supply agreement for fuel — European Commission decision making an undertaking's commitments binding — Extent to which national courts are bound by a commitment decision adopted by the Commission — Articles 9(1) and 16 (1) of Regulation (EC) No 1/2003)**

(2018/C 022/19)

Language of the case: Spanish

**Referring court**

Tribunal Supremo

**Parties to the main proceedings**

Applicants: Gasorba SL, Josefa Rico Gil, Antonio Ferrándiz González

Defendant: Repsol Comercial de Productos Petrolíferos SA

**Operative part of the judgment**

Article 16(1) of Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles [101 TFEU] and [102 TFEU] must be interpreted as meaning that a commitment decision concerning certain agreements between undertakings, adopted by the European Commission under Article 9(1) of that regulation, does not preclude national courts from examining whether those agreements comply with the competition rules and, if necessary, declaring those agreements void pursuant to Article 101(2) TFEU.

<sup>(1)</sup> OJ C 22, 23.1.2017.