Reports of Cases

Case C-744/23 [Zlakov] [i]

T.P. T.
v
'Financial Bulgaria' EOOD

(Request for a preliminary ruling from the Sofiyski rayonen sad)

Judgment of the Court (First Chamber) of 23 October 2025

(Reference for a preliminary ruling – Taxation – Common system of value added tax (VAT) – Directive 2006/112/EC – Transactions subject to VAT – Article 2(1)(c) – Supply of services for consideration – Article 9(1) – Taxable person – Legal assistance provided free of charge by a lawyer to a party in legal proceedings – Payment of that lawyer's fees by the unsuccessful opposing party)

Harmonisation of fiscal legislation – Common system of value added tax – Supply of services effected for consideration – Concept – Legal assistance provided free of charge by a lawyer to a party – Payment of that lawyer's fees by the unsuccessful opposing party – Included

(Council Directive 2006/112, Art. 2(1)(c))

(see paragraphs 23-28, 33, 35, operative part)

See the text of the decision.

[i] The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.