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Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on 9 July 2018 — AGROBET CZ, s.r.o. v Finanční úřad pro Středočeský kraj

(Case C-446/18)

(2018/C 328/36)

Language of the case: Czech

Referring court

Nejvyšší správní soud

Parties to the main proceedings

Applicant (appellant): AGROBET CZ, s.r.o.

Defendant: Finanční úřad pro Středočeský kraj

Question referred

Is it consistent with European Union law and in particular with the principle of VAT neutrality for a Member State to adopt a measure which makes the assessment and payment of part of a VAT deduction claimed conditional on the completion of a procedure applying to all taxable transactions in a given tax period?