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Request for a preliminary ruling from the Administrativen sad Sofia-grad (Bulgaria) lodged on 17 January 2020 — Balgarska natsionalna televizia v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia pri Zentralno upravlenie na Natsionalnata Agentsia za Prihodite

(Case C-21/20)

(2020/C 95/23)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Applicant: Balgarska natsionalna televizia

Defendants: Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika' — Sofia pri Zentralno upravlenie na Natsionalnata Agentsia za Prihodite

Questions referred

1.

Can the supply of audiovisual media services to viewers by the public television broadcaster be regarded as a service supplied for consideration within the meaning of Article 2(1)(c) of Directive 2006/112/EC (1) if it is financed by the State in the form of subsidies, with the viewers paying no fees for the broadcasting, or does it not constitute a service supplied for consideration within the meaning of that provision and not fall within the scope of that Directive?

2.

If the answer is that the audiovisual media services provided to viewers by the public television broadcaster fall within the scope of Article 2(1)(c) of Directive 2006/112/EC, can it then be considered that exempt supplies for the purposes of Article 132(1)(q) of the Directive are involved, and is a national regulation which exempts this activity solely on the basis of the payment from the State budget received by the public television broadcaster, regardless of whether that activity is also of a commercial nature, permissible?

3.

Is a practice which makes a full right of input tax deduction for purchases dependent not solely on

the use of the purchases (for taxable or non-taxable activity), but also on the way in which those purchases are financed, namely on the one hand from self-generated income (advertising services inter alia), and on the other hand from State subsidisation, and which grants the right to full input tax deduction only for purchases financed from self-generated income and not for those financed through State subsidies, with the delimitation thereof being required, permissible pursuant to Article 168 of Directive 2006/112/EC?

4.

If it is considered that the activity of the public television broadcaster consists of taxable and exempt supplies, having regard to its mixed financing, what is the scope of the right to input tax deduction in respect of those purchases and which criteria must be applied for the determination thereof?

(1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

(OJ 2006 L 347, p. 1).