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Order of the Court (Seventh Chamber) of 20 March 2014 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — Gmina Wrocław v Minister Finansów

(Case C-72/13) (1)

((VAT - Directive 2006/112/EC - Disposal by a municipality of parts of its assets))

2014/C 184/04

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: Gmina Wrocław

Defendant: Minister Finansów

Re:

Request for a preliminary ruling — Naczelny Sąd Administracyjny — Interpretation of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1) — Taxation of the transactions of a municipality — Sale of property acquired by operation of law, by inheritance or by donation — Transfer of such property to companies

Operative part of the order

Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as not precluding transactions such as those envisaged by the gmina Wrocław (municipality of Wrocław) from being subject to value added tax, in so far as the referring court states that those transactions constitute an economic activity within the meaning of Article 9(1) of that directive and such transactions are not carried out by that municipality as a public authority within the meaning of the first paragraph of Article 13(1) of that directive. However, if those transactions were to be considered to be carried out by that municipality acting as a public authority, the provisions of Directive 2006/112 would not prohibit their taxation to the extent that the referring court should find that their exemption would be capable of giving rise to significant distortions of competition within the meaning of Article 13(2) of that directive.

(1) OJ C 141, 18.05.2013.