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Request for a preliminary ruling from the Wojewódzki Sąd Administracyjny we Wrocławiu (Poland)  
lodged on 23 August 2018 — Dong Yang Electronics Sp. z o.o. v Dyrektor Izby Administracji  
Skarbowej we Wrocławiu

(Case C-547/18)

(2019/C 44/10)

Language of the case: Polish

Referring court

Wojewódzki Sąd Administracyjny we Wrocławiu

Parties to the main proceedings

Applicant: Dong Yang Electronics Sp. z o.o.

Defendant: Dyrektor Izby Administracji Skarbowej we Wrocławiu

Questions referred

1.

Can it be inferred, from the mere fact that a company established outside the European Union has a subsidiary in the territory of Poland, that a fixed establishment exists in Poland within the meaning of Article 44 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) and Article 11(1) of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax? (2)

2.

If the first question is answered in the negative, is a third party required to examine contractual relationships between a company established outside the European Union and its subsidiary in order to determine whether the former company has a fixed establishment in Poland?

(1) OJ 2006 L 347, p. 1.

(2) OJ 2011 L 77, p. 1.