

C_2019383EN.01004201.xml

11.11.2019

EN

Official Journal of the European Union

C 383/42

Request for a preliminary ruling from the Wojewódzki Sąd Administracyjny we Wrocławiu (Poland)
lodged on 9 August 2019 — Gmina Wrocław v Dyrektor Krajowej Informacji Skarbowej

(Case C-604/19)

(2019/C 383/50)

Language of the case: Polish

Referring court

Wojewódzki Sąd Administracyjny we Wrocławiu

Parties to the main proceedings

Applicant: Gmina Wrocław

Defendant: Dyrektor Krajowej Informacji Skarbowej

Questions referred

1.

Does the transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law, such as in the circumstances of the present case, constitute a supply of goods within the meaning of Article 14(2)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, (1) read in conjunction with Article 2(1)(a) thereof, which is subject to value added tax ('VAT')?

2.

If the answer to Question 1 is in the negative, does the transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law constitute a supply of goods within the meaning of Article 14(1) of Directive 2006/112, read in conjunction with Article 2(1)(a) thereof, which is subject to VAT?

3.

Does a municipality that charges fees for the transformation of the right of perpetual usufruct into immovable property ownership rights by operation of law, such as in the circumstances of the present case, act as a taxable person within the meaning of Article 9(1) of Directive 2006/112, read in conjunction with Article 2(1)(a) thereof, or as a public authority within the meaning of Article 13 of that directive?

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