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Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 30 September 2021 — Gmina O. v Dyrektor Krajowej Informacji Skarbowej

(Case C-612/21)

(2022/C 95/10)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: Gmina O.

Defendant: Dyrektor Krajowej Informacji Skarbowej

Questions referred

1.

Must the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, (1) in particular Articles 2(1), 9(1) and 13(1) thereof, be interpreted as meaning that a municipality (a public authority) acts as a taxable person for VAT purposes in carrying out a project whose objective is to increase the proportion of renewable energy sources by means of entering into a civil-law contract with property owners, under which the municipality undertakes to install renewable energy source systems on their property and — after a certain period of time has elapsed — to transfer the ownership of those systems to the property owners?

2.

If the answer to the first question is in the affirmative, must European co-financing received by a municipality (a public authority) for the implementation of projects involving renewable energy sources be included in the taxable amount within the meaning of Article 73 of that directive?

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