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Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 5 October 2021 — Dyrektor Krajowej Informacji Skarbowej v Gmina L.

(Case C-616/21)

(2022/C 95/11)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Dyrektor Krajowej Informacji Skarbowej

Respondent: Gmina L.

Question referred

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) of that directive, be interpreted as meaning that a municipality (a public authority) is to be regarded as a taxable person for VAT purposes in respect of the implementation of a programme for the removal of asbestos from properties located within that municipality which are owned by residents who do not incur any expense in that regard? Or is the implementation of such a programme included in the activities of the municipality as a public authority which are undertaken in order to fulfil its tasks of protecting the health and life of its residents and protecting the environment, in which connection the municipality is not regarded as a taxable person for VAT purposes?

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