

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 30 May 2016 — Stanisław Pieńkowski v Dyrektor Izby Skarbowej w Lublinie

(Case C-307/16)

(2016/C 335/42)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: Stanisław Pieńkowski

Defendant: Dyrektor Izby Skarbowej w Lublinie

Question referred

Must Articles 146(1)(b), 147, 131 and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ be interpreted as precluding national legislation which excludes application of the exemption to a taxable person who does not satisfy the condition relating to attainment of the relevant turnover ceiling for the previous tax year and who also has not concluded an agreement with a person authorised to refund tax to travellers?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 30 May 2016 — Kozuba Premium Selection sp. z o.o., established in Warsaw, v Dyrektor Izby Skarbowej w Warszawie

(Case C-308/16)

(2016/C 335/43)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Kozuba Premium Selection sp. z o.o., established in Warsaw

Respondent: Dyrektor Izby Skarbowej w Warszawie

Question referred

Must Article 135(1)(j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ be interpreted as precluding a national provision (point 10 of Article 43(1) of the Ustawa o podatku od towarów i usług [Law on the tax on goods and services] of 11 March 2004 [Dz. U. No 54, item 535, as amended; 'the Law on VAT']) under which the supply of buildings, civil engineering works or parts thereof is exempt from VAT save where:

- (a) the supply is made within the framework of the first occupation or prior to the first occupation,
- (b) the period between the first occupation and the supply of the building, civil engineering works or parts thereof was shorter than 2 years, insofar as point 14 of Article 2 of the Law on VAT defines first occupation as release for use of buildings, civil engineering works or parts thereof, in performance of taxable activities, to the first customer or user, following their:

- (a) erection or
- (b) upgrade, if the expenditure incurred for the upgrade, as defined in the regulations on income tax, constituted at least 30 % of the initial value?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Bundesverwaltungsgericht (Austria) lodged on 31 May 2016 — Corbin Opportunity Fund, L.P. and Others

(Case C-309/16)

(2016/C 335/44)

Language of the case: German

Referring court

Bundesverwaltungsgericht

Parties to the main proceedings

Applicant: Corbin Opportunity Fund, L.P., Corbin Capital Partners, Redwood Drawdown Master Fund, L.P., Redwood Opportunity Master Fund Ltd, Redwood Capital Management LLC, Pontus Holdings Ltd, RMF Financial Holdings Sàrl

Defendant: FMA Österreichische Finanzmarktaufsichtsbehörde

Questions referred

1. Is Directive 2014/59/EU ⁽¹⁾ of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council, in particular Article 1(1) and Article 2(1)(2) thereof, applicable *ratione temporis* and *ratione materiae* to the case of a resolution company like that in the main proceedings whose resolution had already been started, through mechanisms provided for at national level, before the expiry of the period for transposition of the directive and continues to be carried out in the period after the expiry of the period for transposition on the basis of the national rules transposing the abovementioned directive?
2. Does Directive 2014/59/EU confer on creditors of such a resolution company which have applied to the resolution authority, requesting it to 'examine and prohibit' the conclusion with other creditors of certain legal transactions planned or already entered into by the resolution company (for example a court arrangement with creditors), rights for whose protection they have access to an administrative and judicial procedure?

⁽¹⁾ OJ 2014 L 173, p. 190.

Request for a preliminary ruling from the Sąd Okręgowy w Warszawie (Poland) lodged on 10 June 2016 — Piotr Zarski v Andrzej Stadnicki

(Case C-330/16)

(2016/C 335/45)

Language of the case: Polish

Referring court

Sąd Okręgowy w Warszawie