

Request for a preliminary ruling from the Amtsgericht Potsdam (Germany) lodged on 7 March 2023 — Gesellschaft für musikalische Aufführungs- und mechanische Vervielfältigungsrechte (GEMA) v GL

(Case C-135/23, GEMA)

(2023/C 252/15)

Language of the case: German

Referring court

Amtsgericht Potsdam

Parties to the main proceedings

Applicant: Gesellschaft für musikalische Aufführungs- und mechanische Vervielfältigungsrechte e.V. (GEMA)

Defendant: GL

Question referred

Is there a communication to the public within the meaning of Article 3 of Directive 2001/29/EC ⁽¹⁾ when the operator of an apartment building provides televisions in that apartment building which each receive broadcasts via an indoor antenna without a central reception for transmitting the signals?

⁽¹⁾ Directive 2001/29/EC of the European Parliament and of the Council of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society (OJ 2001 L 167, p. 10).

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 22 March 2023 — Dyrektor Krajowej Informacji Skarbowej v J.S.

(Case C-182/23, Makowit ⁽¹⁾)

(2023/C 252/16)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: Dyrektor Krajowej Informacji Skarbowej

Defendant: J.S.

Question referred

Do the provisions of Article 9(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ⁽²⁾ in conjunction with Article 14(2)(a) thereof, allow a farmer who is liable to pay VAT under general rules and who transfers the ownership of a plot of land to the State Treasury under an expropriation procedure in exchange for compensation related to the change of its intended use for non-agricultural purposes to be regarded as a taxpayer obliged to pay VAT on that compensation due solely to the fact that the plot was earlier used for agricultural activities subject to VAT?

⁽¹⁾ A fictitious name has been given to this case which does not correspond to the actual name of any of the parties to the proceedings.

⁽²⁾ OJ 2006 L 347, p. 1.