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Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 6 October 2023 — Dyrektor Krajowej Informacji Skarbowej v P. S.A.

(Case C-615/23, Dyrektor Krajowej Informacji Skarbowej)

(C/2024/410)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Dyrektor Krajowej Informacji Skarbowej

Respondent: P. S.A.

Question referred

Must Article 73 of Council Directive 2006/112/EC [1] of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1, as amended) be interpreted as meaning that compensation, such as that described in the application for an advance tax ruling, paid to a separate entity (operator) by a local authority for the provision of public transport services, is included in the taxable amount referred to in that provision?

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