

**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on
22 December 2016 — Minister Finansów v Gmina Wrocław**

(Case C-665/16)

(2017/C 112/23)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant in cassation: Minister Finansów

Respondent in the appeal in cassation: Gmina Wrocław

Questions referred

Does the transfer, pursuant to the law, of the ownership of immovable property owned by a municipality to the State Treasury in return for payment of compensation, in the case where, under the rules of national law, that immovable property continues to be managed by the mayor of the municipality, who is simultaneously the representative of the State Treasury and the executive body of the municipality, constitute a taxable transaction within the meaning of Article 14(2)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax? ⁽¹⁾

In answering that question, is it significant whether the compensation paid to the municipality consists of an actual payment or is a mere internal accounting transfer within the municipal budget?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Corte di Appello di Torino (Italy) lodged on 2 January
2017 — Petronas Lubricants Italy SpA v Mr Livio Guida**

(Case C-1/17)

(2017/C 112/24)

Language of the case: Italian

Referring court

Corte di Appello di Torino

Parties to the main proceedings

Appellant: Petronas Lubricants Italy SpA

Respondent: Mr Livio Guida

Questions referred

1. Under Article 20(2) of Regulation No 44/2001, may an employer domiciled in the territory of an EU Member State, against which an action is brought by its former employee before the courts of a Member State in which that employer is domiciled (within the meaning of Article 19 of the regulation), bring a counter-claim against the employee before the same court hearing the original action?
 2. If the answer to question 1 is in the affirmative, does Article 20(2) of Regulation No 44/2001 include the jurisdiction of the court hearing the original action even when the employer's counter-claim is not based on a claim originating with the employer but on a claim originating with another party (which is, at the same time, an employer of the same employee under a parallel employment contract), and the counter-claim is based on an assignment-of-claim agreement, concluded by the employer and the party from which the claim originally derives, after the date on which the original action was brought by the employee?
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