Defendant: ÖBB-Infrastruktur AG

Questions referred

1. Is Paragraph 2(a) of Annex II to Directive 2012/34/EU of the European Parliament and of the Council of 21 November 2012 establishing a single European railway area, ([1]) to be interpreted as meaning that the notion of 'passenger stations, their buildings and other facilities' referred to therein covers the railway infrastructure 'passenger … platforms' listed in the second indent of Annex I to that directive?

2. If Question 1 is answered in the negative:

   Is Paragraph 1(c) of Annex II to Directive 2012/34/EU of the European Parliament and of the Council of 21 November 2012 establishing a single European railway area, to be interpreted as including the use of passenger platforms provided for in the second indent of Annex I to that directive within the notion of 'use of the railway infrastructure' referred to therein?

([1]) OJ 2012 L 343, p. 32.

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 28 March 2018 — Budimex S.A.

(Case C-224/18)

(2018/C 231/13)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Budimex S.A.

Other party to the proceedings: Minister Finansów

Question referred

In a situation where the parties to a transaction have agreed that payment for construction works or construction/installation works requires express acceptance by the client of their performance in the formal record of acceptance for the works, does the performance of services, for the purposes of Article 63 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ([1]) in respect of such a transaction occur at the time of actual performance of the construction or construction/installation works, or at the time of acceptance of the performance of the works by the client, expressed in the formal record of acceptance?

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

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 28 March 2018 — Grupa Lotos S.A.

(Case C-225/18)

(2018/C 231/14)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny