

The third contested act is the European Parliament legislative resolution of 30 November 2017 on the joint text on the draft general budget.

Lastly, the French Government requests annulment of the act by which, in accordance with Article 314(9) TFEU, the President of the European Parliament declared that the general budget for the financial year 2018 had been definitively adopted. As is apparent in particular from the agenda of the session of the European Parliament of Thursday 30 November 2017, it concerns the declaration of the President of the European Parliament followed by the latter's signature of the general budget, which took place following the vote on the legislative resolution on the joint text on the draft general budget.

By its single plea in law, the French Government claims that the four contested acts should be annulled on the ground that they infringe Protocol No 6 annexed to the TEU and the TFEU and Protocol No 3 annexed to the ECSC Treaty, which relate to the location of the seats of the institutions and of certain bodies, agencies and departments of the European Union.

It follows both from the protocols on the seat of the institutions and the case-law of the Court that the European Parliament may not exercise the budgetary powers conferred upon it by Article 314 TFEU during additional plenary sessions held in Brussels, but must exercise them during ordinary plenary sessions held in Strasbourg.

However, in so far as the lawfulness of the contested act of the President of the European Parliament is disputed, not as a result of its purpose or contents, but solely because that act should have been adopted during an ordinary plenary session in Strasbourg, the need to ensure the continuity of the European public service together with important considerations of legal certainty justify, in the view of the French Government, the maintenance of the legal effects of that act until the adoption of a new act compatible with the treaties.

**Appeal brought on 22 June 2018 by Anthony Andrew King against the order of the General Court
(Third Chamber) delivered on 10 April 2018 in Case T-810/17: King v Commission**

(Case C-412/18 P)

(2019/C 44/09)

Language of the case: English

Parties

Appellant: Anthony Andrew King (represented by: P. McKenna, Solicitor)

Other party to the proceedings: European Commission

By order of 22 November 2018 the Court of Justice (Seventh Chamber) held that the appeal was inadmissible.

**Request for a preliminary ruling from the Wojewódzki Sąd Administracyjny we Wrocławiu (Poland)
lodged on 23 August 2018 — Dong Yang Electronics Sp. z o.o. v Dyrektor Izby Administracji
Skarbowej we Wrocławiu**

(Case C-547/18)

(2019/C 44/10)

Language of the case: Polish

Referring court

Wojewódzki Sąd Administracyjny we Wrocławiu

Parties to the main proceedings

Applicant: Dong Yang Electronics Sp. z o.o.

Defendant: Dyrektor Izby Administracji Skarbowej we Wrocławiu

Questions referred

1. Can it be inferred, from the mere fact that a company established outside the European Union has a subsidiary in the territory of Poland, that a fixed establishment exists in Poland within the meaning of Article 44 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽¹⁾ and Article 11(1) of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax? ⁽²⁾
2. If the first question is answered in the negative, is a third party required to examine contractual relationships between a company established outside the European Union and its subsidiary in order to determine whether the former company has a fixed establishment in Poland?

⁽¹⁾ OJ 2006 L 347, p. 1.

⁽²⁾ OJ 2011 L 77, p. 1.

Request for a preliminary ruling from the Sąd Okręgowy w Łodzi (Poland) lodged on 3 September 2018 — City of Łowicz v State Treasury — Governor of Łódź Province

(Case C-558/18)

(2019/C 44/11)

Language of the case: Polish

Referring court

Sąd Okręgowy w Łodzi

Parties to the main proceedings

Applicant: City of Łowicz

Defendant: State Treasury — Governor of Łódź Province

Question referred

On a proper construction of the second subparagraph of Article 19(1) of the Treaty on European Union, does the resulting obligation for Member States to provide remedies sufficient to ensure effective legal protection in the fields covered by EU law preclude provisions which materially increase the risk of undermining the guarantee of independent disciplinary proceedings against judges in Poland through:

- (1) political influence on the conduct of disciplinary proceedings;
 - (2) the emerging risk that the system of disciplinary measures will be used to politically control the content of judicial decisions; and
 - (3) the possibility of evidence obtained by illegal means being used in disciplinary proceedings against judges?
-