

**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on
21 December 2020 — W.G. v Dyrektor Izby Skarbowej in L.**

(Case C-697/20)

(2021/C 182/35)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: W.G.

Respondent: Dyrektor Izby Skarbowej in L.

Questions referred

1. Must the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1, as amended), ⁽¹⁾ in particular Articles 9, 295 and 296, be interpreted as precluding a national practice laid down in Article 15(4) and (5) of the Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (Law of 11 March 2004 on the tax on goods and services) (*Journal of Laws* [Dz. U.] of 2011, No 177, item 1054, as amended), which excludes the option of treating as separate VAT taxable persons spouses who engage in agricultural activity within an agricultural holding using their marital joint property?
2. Is it relevant to the answer to the first question that, according to national practice, if one spouse opts to tax his or her business on the basis of general VAT rules, the other spouse ceases to be a flat-rate farmer?
3. Is it relevant to the answer to the first question that it is possible to clearly distinguish between the assets used independently and autonomously by each spouse for the purposes of the business activity concerned?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Sąd Najwyższy (Poland) lodged on 21 December 2020 —
Municipality of Wieliszew v Administrator in the insolvency of Spółdzielczy Bank Rzemiosła i
Rolnictwa in Wołomin, in liquidation**

(Case C-698/20)

(2021/C 182/36)

Language of the case: Polish

Referring court

Sąd Najwyższy

Parties to the main proceedings

Appellant: Municipality of Wieliszew

Respondent: Administrator in the insolvency of Spółdzielczy Bank Rzemiosła i Rolnictwa in Wołomin, in liquidation

Question referred

Must Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999, ⁽¹⁾ in particular Article 2(5), Articles 3 and 4, Article 57(1), and Articles 70 and 80 thereof, and, currently, Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006, ⁽²⁾ in particular Article 2(15), Article 37(1), Article 66, Article 67(1), Article 74(1) and Article 89(1) thereof, be interpreted as precluding national legislation which prevents an entity that has received resources from the budget of the European Union from effectively seeking in court proceedings that those resources be excluded from the insolvency estate where they have been paid into a bank account held at a bank which was subsequently declared insolvent, or national legislation which does not exclude those resources from the insolvency estate of the insolvent bank?

⁽¹⁾ OJ 2006 L 210, p. 25.

⁽²⁾ OJ 2013 L 347, p. 320.

Request for a preliminary ruling from the Sąd Rejonowy dla Krakowa — Nowej Huty w Krakowie (Poland) lodged on 18 December 2020 — KL v X sp. z o.o.

(Case C-715/20)

(2021/C 182/37)

Language of the case: Polish

Referring court

Sąd Rejonowy dla Krakowa — Nowej Huty w Krakowie

Parties to the main proceedings

Applicant: KL

Defendant: X sp. z o.o.

Questions referred

1. Is Article 1 of Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP, ⁽¹⁾ and also Clauses Nos 1 and 4 of that framework agreement, to be interpreted as precluding provisions of national law obliging employers to state in writing the reasons for a decision giving notice of termination of an employment contract only in relation to employment contracts of indefinite duration, and consequently subjecting to judicial review the well-foundedness of the reasons for the notice of termination of contracts of indefinite duration, without at the same time imposing such an obligation on employers (that is to say, an obligation to state the reasons justifying the notice of termination) in relation to fixed-term employment contracts (as a result of which only the issue of the compliance of the notice of termination with the provisions on termination of contracts is subject to judicial review)?
2. May the parties to a dispute before a court of law, in which private parties appear on both sides, rely on Clause No 4 of the abovementioned framework agreement and the general EU-law principle of non-discrimination (Article 21 of the Charter of Fundamental Rights of the European Union), and consequently do the rules referred to above have horizontal effect?

⁽¹⁾ OJ 1999 L 175, p. 43.
