

2. Is the first subparagraph of Article 31(1) of Regulation (EU) No 1305/2013 to be interpreted as meaning that the rules of a Member State or a region of the Member State which has decided to grant payments to farmers in mountain areas and other areas facing constraints, within the meaning of Article 31(1) of Regulation (EU) No 1305/2013, must be defined in such a way that the payment must also be granted in respect of land that has been classified as a mountain area or other area facing constraints, within the meaning of Article 32(1) of Regulation (EU) No 1305/2013, by another Member State or another region of the same Member State which has also decided to grant payments to farmers in mountain areas and other areas facing constraints within the meaning of Article 31(1) of Regulation (EU) No 1305/2013?
3. Are the first subparagraph of Article 31(1) and Article 31(2) of Regulation (EU) No 1305/2013 to be interpreted as meaning that, in principle, a farmer derives directly from those provisions an entitlement under EU law to the grant of the payment (compensatory allowance) by the Member State or the region of the Member State if the farmer is an active farmer and manages land which has been classified as a mountain area or other area facing constraints, within the meaning of Article 32(1) of Regulation (EU) No 1305/2013, by the Member State or the region of the Member State and the Member State concerned or the region thereof has decided to grant payments (compensatory allowances) within the meaning of the first subparagraph of Article 31(1) of Regulation (EU) No 1305/2013?

If that question is answered in the affirmative:

- (a) Against whom is the entitlement under EU law derived from Article 31(1) of Regulation (EU) No 1305/2013 directed? Is it always directed against the Member State itself or, in any event, against the region (point (b) of the second subparagraph of Article 2(1) of Regulation (EU) No 1305/2013) of the Member State if the region has decided, independently of the Member State, to grant compensatory allowances to farmers pursuant to Article 31 of Regulation (EU) No 1305/2013?
 - (b) Does the entitlement under EU law require, in principle, that the farmer meets further requirements in excess of those laid down in the first subparagraph of Article 31(1) and Article 31(2) of Regulation (EU) No 1305/2013, which are stipulated by the Member State granting the compensatory allowance or the region thereof in its national implementing measures?
4. If Question 3 is answered in the negative:

Is the first subparagraph of Article 31(1) of Regulation (EU) No 1305/2013 to be interpreted as meaning that the rules of a Member State or one of its regions laying down the conditions for the grant of the payment (compensatory allowance) within the meaning of the first subparagraph of Article 31(1) of Regulation (EU) No 1305/2013 must have such legal status that farmers are entitled to the grant of the payment (compensatory allowance) if they meet the conditions for payment laid down by the Member State in question or the regions thereof, irrespective of the actual support practice of the Member State or the region thereof?

(¹) Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ 2013 L 347, p. 487).

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 18 April 2023 — P. sp. z o.o. v Dyrektor Izby Administracji Skarbowej w Warszawie
(Case C-241/23, Dyrektor Izby Administracji Skarbowej w Warszawie)

(2023/C 252/30)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: P. sp. z o.o.

Defendant: Dyrektor Izby Administracji Skarbowej w Warszawie

Question referred

Is consideration obtained or to be obtained by the supplier in return for a supply of goods, as referred to in Article 73 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ⁽¹⁾ to be understood as meaning the nominal value of the shares acquired or the issue value, if the parties have stipulated that the consideration is to be the issue value of the shares?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 18 April 2023 —
Tecno*37 v Ministero dello Sviluppo Economico, Camera di Commercio Industria Artigianato e
Agricoltura di Bologna**

(Case C-242/23, Tecno*37)

(2023/C 252/31)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Applicant: Tecno*37

Defendant: Ministero dello Sviluppo Economico, Camera di Commercio Industria Artigianato e Agricoltura di Bologna

Questions referred

1. Must Article 5(3) of Law 39/1989 as reworded following infringement proceeding No 2018/2175 now be regarded as fully consistent with [EU] law, in particular in the light of the closure of the infringement proceeding itself?
2. Do the principles and objectives of Article 59(3) of Directive 2005/36/EC ⁽¹⁾ (as amended by Directive 2013/55/EU) ⁽²⁾ and Article 25(1) of Directive 2006/123/EC ⁽³⁾ and, more generally, of Article 49 TFEU preclude rules such as the Italian rule contained in Article 5(3) of Law No 39/1989, which establishes, as a preventive and general provision, incompatibility between property brokerage activity and property management activity due to the mere fact that the two activities are carried out jointly and, therefore, without there being any need for chambers of commerce to subsequently ascertain on a case-by-case basis the nature of the brokerage carried out, without this being based on a specifically identified and proved ‘overriding reason in the public interest’ or, in any event, on a demonstration of the proportionality of the general incompatibility provided for with regard to the objective pursued?
3. Can a property agent in any case also act as a property manager, provided he or she does not seek to sell or purchase the property he or she manages since a conflict of interest would arise in this case?

⁽¹⁾ Directive 2005/36/EC of the European Parliament and of the Council of 7 September 2005 on the recognition of professional qualifications (OJ 2005 L 255, p. 22).

⁽²⁾ Directive 2013/55/EU of the European Parliament and of the Council of 20 November 2013 amending Directive 2005/36/EC on the recognition of professional qualifications and Regulation (EU) No 1024/2012 on administrative cooperation through the Internal Market Information System (‘the IMI Regulation’) (OJ 2013 L 354, p. 132).

⁽³⁾ Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market (OJ 2006 L 376, p. 36).
