

Request for a preliminary ruling from the Sąd Rejonowy w Sopocie (Poland) lodged on 26 March 2018 — H.W.

(Case C-214/18)

(2018/C 259/27)

Language of the case: Polish

Referring court

Sąd Rejonowy w Sopocie

Parties to the main proceedings

Applicant: H.W.

Other party: PSM 'K' w G., Komornik Sądowy przy Sądzie Rejonowym w Sopocie Aleksandra Treder

Questions referred

1. In the light of the system of value added tax deriving from Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ⁽¹⁾ in particular Article 1, Article (2)(1)(a) and (c) and Article 73 in conjunction with subparagraph (a) of the first paragraph of Article 78, and the principle of VAT neutrality, which is a general principle of EU law, is it permissible — taking into account the content of Article 29a(1) and Article 29a(6)(1) of the Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (tekst jednolity Dz.U. z 2017 r., poz. 1221 ze zm.) (Law of 11 March 2004 on tax on goods and services (consolidated version Dz. U., 2017, No 1221, as amended), 'the UPTU') in conjunction with the wording of Article 49(1) and Art. 35 along with Art. 63(4) of the Ustawa z dnia 29 sierpnia 1997 o komornikach sądowych i egzekucji (tekst jedn. Dz.U. z 2017 r., poz. 1277 ze zm.) (Law of 29 August 1997 on court enforcement officers and enforcement (consolidated version Dz. U., 2017, No 1277, as amended), 'the UKSE') — to adopt the position that the enforcement fees charged by court enforcement officers already include the tax on goods and services (i.e. VAT)?

If the answer to the first question is in the affirmative:

2. In the light of the principle of proportionality, which is a general principle of EU law, is it permissible to adopt the position that a court enforcement officer — as a VAT taxable person in connection with his enforcement activities — does actually possess all the legal instruments in order to perform the tax obligation correctly, assuming that the enforcement fee charged on the basis of the provisions of the UKSE includes the amount of the tax on goods and services (i.e. VAT)?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Sąd Okręgowy w Warszawie (Poland) lodged on 16 April 2018 — Kamil Dziubak, Justyna Dziubak v Raiffeisen Bank Polska SA

(Case C-260/18)

(2018/C 259/28)

Language of the case: Polish

Referring court

Sąd Okręgowy w Warszawie

Parties to the main proceedings

Applicants: Kamil Dziubak, Justyna Dziubak

Defendant: Raiffeisen Bank Polska SA