

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?
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