

- 3) Directive 95/46 must be interpreted as meaning that the term 'adatfeldolgozás' (technical manipulation of data), used in the Hungarian version of that directive, in particular in Articles 4(1)(a) and 28(6) thereof, must be understood as having the same meaning as that of the term 'adatkezelés' (data processing).

---

<sup>(1)</sup> OJ C 245, 28.7.2014.

---

**Judgment of the Court (Grand Chamber) of 29 September 2015 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — Gmina Wrocław v Minister Finansów**

(Case C-276/14) <sup>(1)</sup>

*(Reference for a preliminary ruling — Value added tax — Directive 2006/112/EC — Article 9(1) — Article 13(1) — Taxable persons — Interpretation of the word 'independently' — Municipal body — Economic activities carried out by an organisational entity of a municipality other than as a public authority — Whether such an entity may be regarded as a 'taxable person' within the meaning of the provisions of Directive 2006/112 — Articles 4(2) and 5(3) TEU)*

(2015/C 381/07)

Language of the case: Polish

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

Applicant: Gmina Wrocław

Defendant: Minister Finansów

**Operative part of the judgment**

Article 9(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that bodies governed by public law, such as the municipal budgetary entities at issue in the main proceedings, cannot be regarded as taxable persons for the purposes of value added tax in so far as they do not satisfy the criterion of independence set out in that provision.

---

<sup>(1)</sup> OJ C 303, 8.9.2014.