

**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 30 May 2016 — Stanisław Pieńkowski v Dyrektor Izby Skarbowej w Lublinie**

(Case C-307/16)

(2016/C 335/42)

*Language of the case: Polish*

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

*Applicant:* Stanisław Pieńkowski

*Defendant:* Dyrektor Izby Skarbowej w Lublinie

**Question referred**

Must Articles 146(1)(b), 147, 131 and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax <sup>(1)</sup> be interpreted as precluding national legislation which excludes application of the exemption to a taxable person who does not satisfy the condition relating to attainment of the relevant turnover ceiling for the previous tax year and who also has not concluded an agreement with a person authorised to refund tax to travellers?

<sup>(1)</sup> OJ 2006 L 347, p. 1.

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**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 30 May 2016 — Kozuba Premium Selection sp. z o.o., established in Warsaw, v Dyrektor Izby Skarbowej w Warszawie**

(Case C-308/16)

(2016/C 335/43)

*Language of the case: Polish*

**Referring court**

Naczelny Sąd Administracyjny

**Parties to the main proceedings**

*Appellant:* Kozuba Premium Selection sp. z o.o., established in Warsaw

*Respondent:* Dyrektor Izby Skarbowej w Warszawie

**Question referred**

Must Article 135(1)(j) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax <sup>(1)</sup> be interpreted as precluding a national provision (point 10 of Article 43(1) of the Ustawa o podatku od towarów i usług [Law on the tax on goods and services] of 11 March 2004 [Dz. U. No 54, item 535, as amended; 'the Law on VAT']) under which the supply of buildings, civil engineering works or parts thereof is exempt from VAT save where:

- (a) the supply is made within the framework of the first occupation or prior to the first occupation,
- (b) the period between the first occupation and the supply of the building, civil engineering works or parts thereof was shorter than 2 years, insofar as point 14 of Article 2 of the Law on VAT defines first occupation as release for use of buildings, civil engineering works or parts thereof, in performance of taxable activities, to the first customer or user, following their: