

Parties to the main proceedings

Appellant: Juan Carlos Castrejana López

Respondent: Ayuntamiento de Vitoria

Questions referred

1. Must clause 5(1) of the Framework Agreement ⁽¹⁾ on fixed-term work concluded by ETUC, UNICE and CEEP be interpreted as precluding national legislation which, in a situation of abuse arising from the use of fixed-term employment contracts, does not acknowledge that *funcionarios interinos* (temporary civil servants regulated under administrative law), as opposed to staff who are in precisely the same position but who are employed by a public authority under contract, have a general right to remain in post on an indefinite but not permanent basis, in other words, to hold the temporary post until it is filled in the manner prescribed by law or eliminated in accordance with legally established procedures?
2. If the previous question is answered in the negative, must the principle of equivalence be interpreted as meaning that the national court may regard the situation of staff who are employed by a public authority under a fixed-term contract and that of temporary civil servants as similar in cases where there has been misuse of fixed-term employment contracts, or, when assessing similarity, must the national court consider factors other than the fact that the employer is the same, the services provided are the same or similar and the contract of employment has a fixed term, such as the precise nature of the employee's relationship, whether contractual or administrative, or the power of the public authorities to organise the way they function, which justify treating the two situations differently?
3. If the previous questions are answered in the negative, must the principle of effectiveness be interpreted in such a way that the issue of the appropriate penalty is to be heard and determined within the same proceedings as those in which the misuse of fixed-term employment contracts is established, through interlocutory proceedings in which the parties may request, claim and prove what they deem to be appropriate in that regard, or, on the contrary, is it permissible for the injured party to be referred, for that purpose, to new administrative or, as the case may be, judicial proceedings?

⁽¹⁾ Annex to Council Directive 1999/70/EC of 28 June 1999 (OJ 1999 L 175, p. 43).

Request for a preliminary ruling from the Kúria (Hungary) lodged on 5 May 2015 — Stock '94 Szolgáltató Zrt. v Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága (NAV)

(Case C-208/15)

(2015/C 236/37)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Applicant: Stock '94 Szolgáltató Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága (NAV)

Questions referred

1. Must Article 1(2), Article 2(1)(a) and (c), Article 14(1), Article 24(1), Article 73, Article 78(b), and Article 135(1)(b) of Council Directive 2006/112/EC ⁽¹⁾ of 28 November 2006 ('the VAT Directive') be interpreted as meaning that a supply of goods and a grant of a loan made in accordance with a contract concluded between an integrator and an integrated producer constitute distinct and independent transactions for the purposes of VAT liability, or as meaning that a single transaction is carried out, the tax base of which includes, in addition to the consideration for the goods supplied, the interest on the loan granted?
2. If the latter interpretation is in accordance with the VAT Directive, may the VAT Directive be interpreted, as regards the single transaction which covers the supply of goods subject to VAT and the supply of services exempt from VAT, as meaning that the transaction constitutes an exception to the principle of the general application of VAT? If so, what criteria must be met?
3. Does the fact that the integrator may, in accordance with the contract, supply further services to the integrated producer, at the latter's request, or may purchase all of the agricultural goods produced, influence the answer to the foregoing questions and if so, to what extent?

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, p. 1).

Appeal brought on 6 May 2015 by the Republic of Poland against the judgment of the General Court of 25 February 2015 in Case T-257/13 Republic of Poland v European Commission

(Case C-210/15 P)

(2015/C 236/38)

Language of the case: Polish

Parties

Appellant: Republic of Poland (represented by: B. Majczyna, acting as Agent)

Other party to the proceedings: European Commission

Form of order sought

- set aside in its entirety the judgment of the General Court of the European Union of 25 February 2015 in Case T-257/13 *Republic of Poland v European Commission*;
- annul Commission Implementing Decision 2013/123/EU of 26 February 2013 on excluding from European Union financing certain expenditure incurred by the Member States under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF), under the European Agricultural Guarantee Fund (EAGF) and under the European Agricultural Fund for Rural Development (EAFRD) (notified under document C(2013) 981) ⁽¹⁾, in so far as it excludes from European Union financing the sums of EUR 28 763 238,60 and EUR 5 688 440,96 paid by the paying agency accredited by the Republic of Poland;
- order the European Commission to pay the costs at first instance and on appeal.