

Is Article 15(a) and (g) of Regulation No 864/2007 to be interpreted as meaning that the law determined in this manner is also applicable to participatory acts of other persons?

⁽¹⁾ OJ 2002 L 3, p. 1.

⁽²⁾ OJ 2001 L 12, p. 1.

⁽³⁾ OJ 2007 L 199, p. 40.

**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on
22 January 2016 — Minister Finansów v Posnania Investment SA**

(Case C-36/16)

(2016/C 145/21)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Minister Finansów

Respondent: Posnania Investment SA

Question referred

Does the transfer of ownership of land (tangible property) by a person taxable for VAT purposes to: (a) the State Treasury — in settlement of tax arrears in respect of taxes constituting State budget revenues; or (b) a municipality, district or regional authority — in settlement of tax arrears in respect of taxes constituting their budget revenues, resulting in the discharge of tax liabilities, constitute a transaction that is subject to tax (supply of goods for consideration) within the meaning of Article 2(1)(a) and Article 14(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax? ⁽¹⁾

⁽¹⁾ OJ 2006 L 347, p. 1.

**Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on
22 January 2016 — Minister Finansów v Stowarzyszenie Artystów Wykonawców Utworów
Muzycznych i Słowno-Muzycznych SAWP, established in Warsaw (SAWP)**

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