

Question referred

Does the fact of making the rate of taxation for pastry goods and cakes depend solely on the criterion of the 'use-by date' and the 'best-before date', as in the case of those goods in Article 41(2) of the Ustawa o podatku od towarów i usług (Law on tax on goods and services) of 11 March [2004] (*Dziennik Ustaw* of 2011, No 177, item 1054, as amended), in conjunction with Heading 32 of Annex 3 to that law, infringe the principle of VAT neutrality and the prohibition of unequal treatment of goods within the meaning of Article 98(1) and (2) 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 16 September 2016 — Caterpillar Financial Services Poland sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie

(Case C-500/16)

(2017/C 022/04)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Caterpillar Financial Services Poland sp. z o.o., Dyrektor Izby Skarbowej w Warszawie

Question referred

Having regard to the interpretation of the Court of Justice in its judgment of 17 January 2013 in Case C-224/11, *BGŻ Leasing sp. z o.o. v Dyrektor Izby Skarbowej w Warszawie*, do the principles of effectiveness, sincere cooperation and equivalence expressed in Article 4(3) of the Treaty on European Union, or any other principle laid down in EU law, preclude, in the field of value added tax, national legislation or a national practice which precludes the refund of overpayment resulting from the collection of VAT contrary to EU law where, as a result of the action of the national authorities, an individual was unable to exercise his or her rights until after the limitation period for the tax liability had expired?

Appeal brought on 26 September 2016 by Francisco Javier Rosa Rodríguez against the order of the General Court (Fifth Chamber) made on 20 July 2016 in Case T-358/16 Rosa Rodríguez v Consejería de Educación de la Junta de Andalucía

(Case C-509/16 P)

(2017/C 022/05)

Language of the case: Spanish

Parties

Appellant: Francisco Javier Rosa Rodríguez (represented by: J. Velasco Velasco, abogado)

Other party to the proceedings: Consejería de Educación de la Junta de Andalucía

By order of 8 December 2016, the Court of Justice (Ninth Chamber) dismissed the appeal and ordered Mr Rosa Rodríguez to bear his own costs.

Request for a preliminary ruling from the Sąd Apelacyjny w Gdańsku (Poland) lodged on 4 October 2016 — Stefan Czerwiński v Zakład Ubezpieczeń Społecznych Oddział w Gdańsku

(Case C-517/16)

(2017/C 022/06)

Language of the case: Polish

Referring court

Sąd Apelacyjny w Gdańsku

Parties to the main proceedings

Appellant: Stefan Czerwiński

Respondent: Zakład Ubezpieczeń Społecznych Oddział w Gdańsku

Questions referred

- (1) Can the classification, made by a Member State in a declaration submitted pursuant to Article 9 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, of a particular benefit as concerning a specific branch of social security referred to in Article 3 of that regulation be subject to assessment by a national authority or court?
- (2) Does a bridging pension arising under the Polish Law of 19 December 2008 on bridging pensions (*Dziennik Ustaw* of 2015, item 965, as subsequently amended) constitute an old-age benefit within the meaning of Article 3(1)(d) of Regulation No 883/2004?
- (3) Does the exclusion — in relation to pre-retirement benefits — of the principle of aggregation of periods of insurance (Article 66 of Regulation No 883/2004 and recital 33 thereof) perform a protective function in the field of social security arising from Article 48(a) of the Treaty on the functioning of the European Union?

Request for a preliminary ruling from the Tribunale Amministrativo Regionale per il Lazio (Italy) lodged on 12 October 2016 — Mat.i. Sud S.p.a. v Centostazioni S.p.a.

(Case C-523/16)

(2017/C 022/07)

Language of the case: Italian

Referring court

Tribunale Amministrativo Regionale per il Lazio

Parties to the main proceedings

Applicant: Mat.i. Sud S.p.a.

Defendant: Centostazioni S.p.a.