Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 16 September 2013 — Gmina Międzyzdroje v Minister Finansów

(Case C-500/13)

(2013/C 367/39)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Gmina Międzyzdroje

Respondent: Minister Finansów

Question referred

Must Articles 167, 187 and 189 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax [1] and the principle of tax neutrality be interpreted as permitting provisions of national law such as Article 91(7) and (7a) of the Polish Law of 11 March 2004 on the tax on goods and services (Dz. U. No 177 of 2011, item 1054, as amended), which provide that, in the event of a change in the purpose of capital goods from use in activities not conferring entitlement to deduct input tax to use in activities which do confer such entitlement, the adjustment of deductions may not be effected on a one-off basis but must be spread over the subsequent five years, and, in the case of immovable property, over ten years, following the year in which the capital goods were surrendered for use?

[1] OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Hoge Raad der Nederlanden (Netherlands) lodged on 25 September 2013 — X; other party: Staatssecretaris van Financiën

(Case C-512/13)

(2013/C 367/40)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Appellant in cassation: X

Other party: Staatssecretaris van Financiën

Questions referred

1. Can an indirect distinction on the basis of nationality or an impediment to the free movement of workers — requiring justification — be said to exist if the legislation of a Member State allows the tax-free reimbursement of extraterritorial expenses for incoming workers and a worker who, in the period prior to his employment in that Member State, lived outside that Member State at a distance of more than 150 kilometres from the border of that Member State may, without the provision of further proof, be granted tax-free reimbursement of expenses calculated on a flat-rate basis, even if that amount exceeds the extraterritorial expenses actually incurred, whereas, in the case of a worker who, during that period, lived within a shorter distance of that Member State, the extent of the tax-free reimbursement is limited to the demonstrable actual amount of the extraterritorial expenses?

2. If Question 1 is to be answered in the affirmative: is the relevant Netherlands rule, as laid down in the 1965 Uitvoeringsbesluit loonbelasting (Implementing Decision concerning wages tax), based on overriding reasons in the public interest?

3. If Question 2 is also to be answered in the affirmative: does the 150-kilometre criterion in that rule go further than is necessary to attain the objective pursued?

Request for a preliminary ruling from the Landgericht München I (Germany) lodged on 26 September 2013 — Ettayebi Bouzalmate v Kreisverwaltung Kleve

(Case C-514/13)

(2013/C 367/41)

Language of the case: German

Referring court

Landgericht München I

Parties to the main proceedings

Applicant: Ettayebi Bouzalmate

Defendant: Kreisverwaltung Kleve

Question referred

Does it follow from Article 16(1) of Directive 2008/115/EC of the European Parliament and of the Council of 16 December 2008 on common standards and procedures in Member States for returning illegally staying third-country nationals [1] that a