

Judgment of the Court (Second Chamber) of 11 May 2017 (request for a preliminary ruling from the Naczelny Sąd Administracyjny — Poland) — Minister Finansów v Posnania Investment SA

(Case C-36/16) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Common system of value added tax — Directive 2006/112/EC — Article 2(1)(a) — Article 14(1) — Taxable transactions — Meaning of ‘supply of goods for consideration’ — Transfer to the State or to a local authority of immovable property in order to settle a tax debt — Not included)

(2017/C 239/12)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Applicant: Minister Finansów

Defendant: Posnania Investment SA

Operative part of the judgment

Articles 2(1)(a) and 14(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that the transfer of ownership of immovable property by a person subject to value added tax, for the benefit of the State Treasury or a local authority of a Member State, occurring, as in the main proceedings, in payment of tax arrears, does not constitute a supply of goods for consideration that is subject to value added tax.

⁽¹⁾ OJ C 145, 25.4.2016.

Judgment of the Court (Ninth Chamber) of 11 May 2017 — Dyson Ltd v Commission

(Case C-44/16 P) ⁽¹⁾

(Appeal — Directive 2010/30/EU — Indication of energy consumption by labelling and standard product information — Delegated Regulation (EU) No 665/2013 — Energy labelling of vacuum cleaners — Energy efficiency — Measurement method — Limits of delegated powers — Distortion of the evidence — Duty of the General Court to state reasons)

(2017/C 239/13)

Language of the case: English

Parties

Appellant: Dyson Ltd (represented by: E. Batchelor and M. Healy, Solicitors, F. Carlin, Barrister, and A. Patsa, Advocate)

Other party to the proceedings: European Commission (represented by: K. Herrmann and E. White, acting as Agents)

Operative part of the judgment

The Court:

1. Sets aside the judgment of the General Court of the European Union of 11 November 2015, *Dyson v Commission* (T-544/13, EU:T:2015:836), in so far as it rejected the first part of the first plea in law and the third plea in law put forward at first instance;