



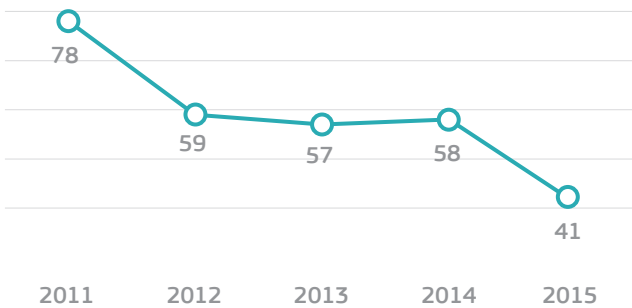
European Commission

# Monitoring the Application of European Union Law

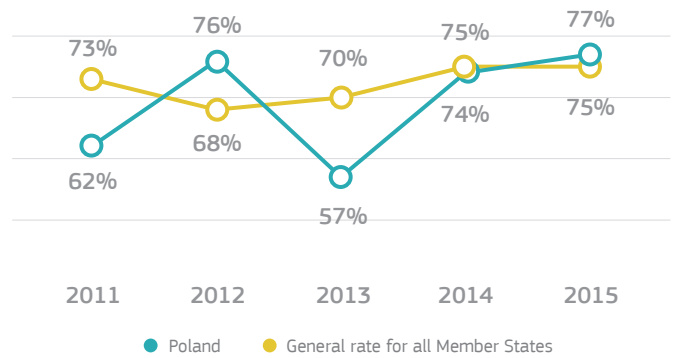
## Annual Report 2015

New complaints against Poland fell slightly further from the peak in 2013 while new EU Pilot files continued the downward trend seen since 2011. The number of open infringement cases held steady. New infringement cases for late transposition continued to rise gradually but were no more than half the 2011 level.

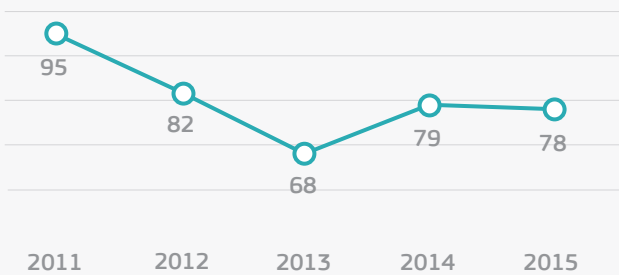
New EU Pilot files opened



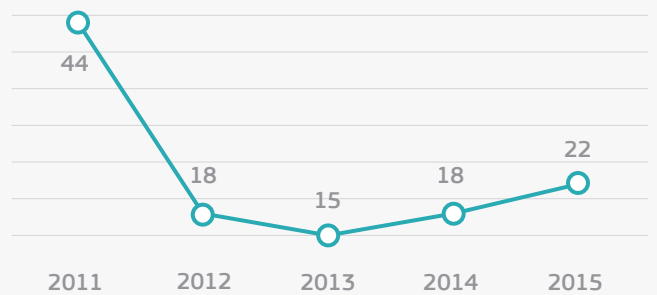
EU Pilot files: evolution of the resolution rate



INFRINGEMENT CASES  
Infringement cases open on 31 December



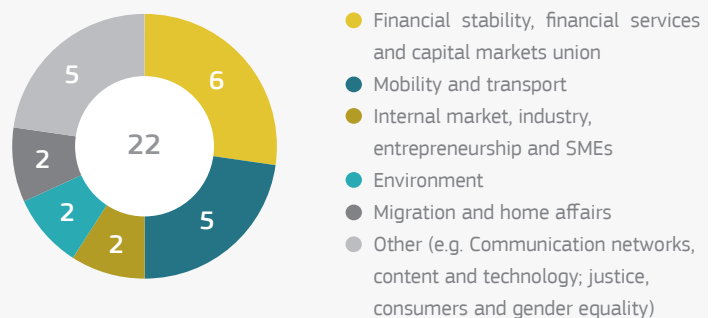
TRANSPOSITION OF DIRECTIVES  
New late transposition infringement cases



26 new infringement cases opened in 2015: main policy areas



22 new late transposition infringement cases opened in 2015: main policy areas





## The Court ruled that:

- Poland failed to comply with the Regulation on fluorinated greenhouse gases<sup>1</sup> and its implementing regulations.<sup>2</sup> It has not notified to the European Commission the required information on certification bodies, titles of certificates and penalties applicable to breaches of these provisions;<sup>3</sup>
- Poland's regulated prices for gas for non-household customers did not comply with the requirements of the Gas Directive (Third Energy Package);<sup>4</sup>
- the exclusion of legal obligations concerning reproductive cells, foetal tissues and embryonic tissues from the scope of national transposition legislation causes a public health concern. This is because the relevant medical procedures (e.g. in-vitro fertilisation) in Poland are not subject to the legal requirements of quality and safety complying with EU law. Since Polish legislation does not prohibit assisted reproduction procedures, the Polish authorities must ensure the correct transposition of the EU directives without delay;<sup>5</sup>
- the VAT exemption for certain medical equipment and pharmaceutical products went beyond the scope of what is allowed under the VAT Directive.<sup>6</sup>

In preliminary rulings, the Court ruled that:

- the Polish 'partnership limited by shares' must be regarded as a capital company for the purposes of the Directive concerning indirect taxes on the raising of capital, even if only some of its capital and members are able to satisfy the conditions laid down in the Directive;<sup>7</sup>
- public law bodies, such as budgetary entities carrying out economic activities in the name and on behalf of a municipality, cannot be regarded as taxable persons for the purposes of VAT.<sup>8</sup>

<sup>1</sup> Regulation (EC) No [842/2006](#).

<sup>2</sup> Regulations (EC) no [303/2008](#), [304/2008](#), [305/2008](#), [306/2008](#), [307/2008](#) and [308/2008](#).

<sup>3</sup> Commission v Poland, [C-303/14](#). Poland subsequently adopted the necessary legislative measures and the Commission has closed the case.

<sup>4</sup> Commission v Poland, [C-36/14](#).

<sup>5</sup> Commission v Poland, [C-29/14](#).

<sup>6</sup> Commission v Poland, [C-678/13](#).

<sup>7</sup> Drukarnia Multipress, [C-357/13](#).

<sup>8</sup> Gmina Wrocław, [C-276/14](#).

### More information:

Staff working document of the European Commission - [Annual Report 2015](#) 'Monitoring the application of European Union law' (part II: Member States)