

**Case C-278/24 [Genzyński]<sup>i</sup>**

**Summary of the request for a preliminary ruling pursuant to Article 98(1) of the Rules of Procedure of the Court of Justice**

**Date lodged:**

22 April 2024

**Referring court:**

Wojewódzki Sąd Administracyjny we Wrocławiu (Poland)

**Date of the decision to refer:**

31 January 2024

**Applicant:**

P.K.

**Defendant:**

Dyrektor Izby Administracji Skarbowej we Wrocławiu

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**Subject matter of the main proceedings**

Conditions for joint and several liability of a member of the board of directors of a legal person for the VAT debt of that legal person.

**Subject matter and legal basis of the request**

Provisions of national law establishing joint and several liability of a member of the board of directors of a legal person for VAT debts and national practices in that respect assessed in the light of Directive 2006/112/EC, the TFEU, the Charter of Fundamental Rights, and the principles of legal certainty, legitimate expectations, equality before the law, non-discrimination and the right to sound administration.

**Questions referred for a preliminary ruling**

<sup>i</sup> The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.

‘1. Must the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([...] ‘the VAT Directive’), including Articles 193, 205 and 273 thereof, in conjunction with Article 325 of the Treaty on the Functioning of the European Union ([...] ‘TFEU’), and Article 17 of the Charter of Fundamental Rights of the European Union ([...] ‘the Charter’), and also the principle of proportionality, be interpreted as precluding national legislation which provides for a mechanism whereby a member of the board of directors of a legal person is jointly and severally liable for the VAT debts of that legal person without it having first been established whether that member of the board of directors acted in bad faith or whether his or her conduct could be found to constitute a culpable error or negligence?’

2. Must the provisions of the VAT Directive, including Articles 193, 205 and 273 thereof, in conjunction with 325 TFEU, the principle of legal certainty, the principle of legitimate expectations, and the principle of the right to sound administration derived from Article 41 of the Charter, in conjunction with Article 2 of the Treaty on European Union ([...] the rule of law and respect for human rights) and Article 47 of the Charter (effective remedy, right to a court), be interpreted as precluding a national practice which, in order to escape joint and several liability for the VAT debts of a legal person with a single creditor, requires a member of the board of directors to submit an insolvency application, which is unenforceable under national insolvency law and practice and consequently infringes the essence of the right to property (Article 17 of the Charter)?

3. Must the provisions of Articles 193, 205 and 273 of the VAT Directive, in conjunction with Article 325 TFEU, and the principle of equality before the law and the principle of non-discrimination (Articles 20 and 21 of the Charter), be interpreted as precluding national legislation [cited in point 1] which allows unequal treatment of members of the board of directors of legal persons, such that a member of the board of directors of a legal person with more than one creditor may escape liability for the company’s debts by submitting an insolvency application, whereas a member of the board of directors of a legal person with only one creditor does not have the possibility of effectively submitting such an application, with the result that he or she is deprived of the possibility of escaping joint and several liability for the legal person’s VAT debts and of the right to an effective remedy (Article 47 of the Charter)?’

**Provisions of European Union law relied on**

Articles 2 and 4(3) TUE;

Article 352(1) TFEU;

Articles 17(1), 20, 21(1) and 47 of the Charter of Fundamental Rights;

Articles 193, 205, and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

### **Provisions of national law relied on**

Article 103(1) of the Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (Law of 11 March 2004 on the tax on goods and services; ‘Law on VAT’);

Articles 26, 91, 107, 108 and 116 of the Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Law of 29 August 1997 establishing the Tax code; ‘Tax Code’);

Articles 1, 2, 10, 11, 20, 21, 22 and 29 of the Ustawa z dnia 28 lutego 2003 r. Prawo upadłościowe (Law of 28 February 2003 on insolvency; ‘Law on insolvency’);

Article 130 of Ustawa z dnia 17 listopada 1964 r. Kodeks postępowania cywilnego (Law of 17 November 1964 establishing the Code of Civil Procedure; ‘Code of Civil Procedure’);

Article 299 of the Ustawa z dnia 15 września 2000 r. Kodeks spółek handlowych (Law of 15 September 2000 establishing the Companies Code; ‘Companies’ Code’)

### **Succinct presentation of the facts and procedure**

- 1 By decision of 15 June 2022, the first-tier tax authority held P.K. (‘the applicant’) jointly and severally liable for the value added tax (‘VAT’) arrears of E. Sp. z o.o. (‘the company’) for May, June, July and August 2017 and interest for late payment totalling PLN 1 306 639.70 under, inter alia, Articles 107(1) and (2)(2) and Article 108(1) of the Tax Code, in conjunction with Article 116 thereof. According to the grounds for the decision of the first-tier tax authority, in January 2014 the applicant was appointed chair of the company’s board of directors. In September 2017, the applicant resigned from that post. It was stated that the company had, in respect of the above monthly periods, submitted VAT declarations showing the amounts of VAT payable. It subsequently submitted tax return adjustments for June, July and August 2017. Since the debts were not paid within the statutory payment period, the amounts due at issue were turned into arrears. The first-tier tax authority, after issuing reminders, issued enforcement orders. A number of enforcement activities were also carried out, however, the assets held by the company did not allow the entire tax arrears to be enforced. Therefore, the first-tier tax authority, acting as enforcement authority, discontinued the enforcement proceedings conducted against the company as they were ineffective. On the basis of all the evidence collected in the case, it was found that the conditions for establishing the liability of a member of the board of directors for the company’s tax arrears were met since the applicant was a member of the board of directors at the time the arrears arose and enforcement against the company’s assets was ineffective (positive conditions). It was also found that the company had permanently ceased to pay its debts to the tax authority since 25 June 2017 (the statutory deadline for payment of the VAT debt

for May 2017). The applicant failed to demonstrate that he had submitted an insolvency application in due time or that restructuring proceedings had been initiated or an arrangement had been approved in proceedings for the approval of an arrangement, or that the failure to submit an insolvency application has occurred without there being any fault on his part. He also failed to state the company's assets, the recourse to which would enable the company's tax arrears to be paid to a significant extent. According to the grounds for that decision, by letter of 11 April 2022 the applicant requested, *inter alia*, that the evidence be supplemented by taking evidence from the case files of all proceedings conducted against the company by the first-tier tax authority, in the period from 2016 to the end of 2017, in order to establish the proceedings in which, the time at which, and the extent to which, judgments were given on security over the company's assets or any other procedural activity resulting in the seizure, or withholding, of the company's assets (including credit balances on bank accounts and amounts owed by way of refund of VAT overpayments); that the applicant be questioned as to the above circumstances; and that the banks maintaining the company's bank accounts be asked to provide certificates as to the dates and extent to which seizures on the company's bank accounts were carried out in years 2016-2017. According to the applicant, the abovementioned evidence was intended to show that the tax authorities' action had prevented action by the board of directors, which, in the circumstances referred to above, had not had an opportunity to submit an insolvency application. By order of 13 May 2022, the request for the taking of evidence, which in the view of the first-tier tax authority was unrelated to the present tax proceedings, was refused.

- 2 Following the lodging of an appeal by the applicant, the Dyrektor Izby Administracji Skarbowej we Wrocławiu (Director of the Tax Chamber, Wrocław) ('the appellate authority') upheld the decision of the first-tier tax authority by decision of 18 October 2022.
- 3 Consequently, the applicant brought an action before the referring court.

#### **The essential arguments of the parties in the main proceedings**

- 4 The applicant claimed that the contested decision infringed, *inter alia*, Article 11 of the Law on insolvency, in conjunction with Articles 20(1) and 21(1) thereof, through misinterpretation thereof and the assumption that insolvency may be declared against a debtor-trader who has only one creditor, despite the fact that it follows from the abovementioned provisions, the established position of the case-law and academic legal writings, and also the uniform practice of insolvency courts, that a condition for declaring a debtor insolvent and instituting insolvency proceedings against him or her is failure to meet monetary obligations *vis-à-vis* at least two creditors because the aim of insolvency proceedings is to satisfy the debts owed to all creditors equally from the overall assets of the debtor; and Article 116(1)(1)(b) of the Tax Code, through non-application thereof, because the applicant, during the period in which he was member of the company's board of

directors, had neither the legal nor factual bases for submitting an insolvency application, with the result that the first-tier tax authority incorrectly found that the applicant was liable for the company's tax debts.

- 5 The defendant argued that the applicant was able to submit an insolvency application where there was only one creditor since the condition for set out in Article 116(1)(1) of the Tax Code relates to the fact of submitting an application and not the effect of that application, which is the declaration of insolvency. Reference was made to the case-law of administrative courts, which shows that acceptance of the applicant's view would place those members of the board of directors whose companies had only one creditor – the Public Exchequer – in a position of advantage vis-à-vis those whose companies had at least two creditors. There would therefore be manifestly unequal treatment of members of the board of directors (third parties) depending on how many creditors the companies managed by them had and a weakening of the guarantee function of third party liability.

#### **Succinct reasoning for the request**

#### **Reasoning for the first question referred**

- 6 Outside the limits laid down therein, Article 273 of the VAT Directive does not specify either the conditions or the obligations which the Member States may impose. It therefore confers on the Member States a margin of discretion with regard to the means of ensuring collection of all the VAT due on their territory and for combating fraud. The Member States are required to exercise that power in accordance with European Union law and its general principles, and consequently in accordance with the principle of proportionality. National measures which bring about, de facto, a system of joint and several liability based on strict liability go beyond what is necessary to preserve the public exchequer's rights. Imposing responsibility for paying VAT on a person other than the person liable to pay that tax, without allowing him or her to escape liability by providing proof that he or she had nothing whatsoever to do with the acts of the person liable to pay the tax, must be considered contrary to the principle of proportionality. It would be clearly disproportionate to hold that person unconditionally liable for the shortfall in tax caused by acts of a third party over which he or she has no influence whatsoever. Accordingly, the exercise by Member States of the power to designate a joint and several debtor other than the person liable to pay the tax in order to ensure its effective collection must – in the light of the principles of legal certainty and proportionality – be justified by the factual or legal relationship between those persons. The fact that the person other than the person liable to pay the tax acted in good faith, exhibiting all the due diligence of a circumspect trader, that he took every reasonable measure in his power and that his participation in fraud is excluded are important points in deciding whether that person can be obliged to account for the VAT owed (judgments of the Court of Justice of 21 December 2011, *Vlaamse Oliemaatschappij*, C-499/10, EU:C:2011:871,

paragraph 26 and of 20 May 2021, *ALTI*, C-4/20, EU:C:2021:397, paragraphs 37 and 76).

- 7 In the case-law of Polish ordinary courts, the tendency to treat the joint and several liability of a director of a commercial company under Article 116 of the Tax Code as a guarantee based on strict liability has become established. That creates an imbalance between the fiscal interest and the interest of the individual.
- 8 The case-law notes that the liability of a director is to be as follows: subsidiary (enforcement of a tax debt against a particular third party depends on the ineffectiveness of actions aimed at recovering a tax debt from the taxable person for the purposes of VAT itself – liability for another person’s debt); joint and several (at some point a tax creditor may assert a claim against both the taxable person and the third party); it does not arise by force of law, but requires the adoption of decision giving rise to rights (the tax authority is required to adopt such a decision); a guarantee (securing public-law liabilities against avoidance of liability by taxable persons, payers, and collectors). It further points out that third party liability has no relation to the tax burden on the taxable person or the instrumental obligation of the payer and collector.
- 9 A director is jointly and severally liable, without any individualised limitation, where the tax authority demonstrates that the positive conditions have been met and the director him or herself does effectively argue that the conditions for exemption are met. The list of conditions is exhaustive.

The positive conditions include:

- (1) the emergence of tax arrears of a commercial company – a taxable person for VAT purposes (that is to say non-payment of a tax debt);
- (2) for the period during which the director performed a management function – what is important is the holding of formal powers by a director during a particular period, regardless of whether the liable director actually dealt with the entity’s interests;
- (3) ineffectiveness of enforcement under way against the taxable person for VAT purposes.

The conditions for exemption include (only):

- (1) demonstration by a director that he or she has submitted an insolvency application in due time or that restructuring proceedings have been initiated or an arrangement has been approved in proceedings for the approval of an arrangement. The condition relates only to the submission of an application and not to the effect of the application, which is the declaration of insolvency;
- (2) demonstration by a director that the failure to submit an insolvency application occurred without there being any fault on his or her part – it relates to

intentional and unintentional fault where the director of a company, while exhibiting all due diligence in conducting his or her affairs, failed to submit such an application for reasons beyond his or her control;

(3) a director has stated the company's assets, recourse to which will enable the company's tax arrears to be paid – to a significant extent – that enforcement must be feasible and lead to the debts owed to the creditor being satisfied.

- 10 It follows from the foregoing that the provision governing joint and several liability in no way relates to the assessment of a director's conduct, such as bad faith or lack of due diligence (culpable error or negligence) in the course of his or her conduct of the company's affairs. Nor does it relate to a time connected with exercise of his or her functions at the point when a condition relating to the non-payment of VAT was met. The element of fault is only considered in the context of failure to submit an insolvency application. Thus, a director who has been found to be jointly and severally liable cannot successfully rely on evidence of the circumstances set out in the case-law of the Court of Justice on the broader aspect of fault. This leads to a situation where a director could prove that he or she acted with due diligence, but even pointing to such circumstances, or even proving them, does not release him or her from liability where such a condition for exemption is not met. The foregoing indicates that in the Polish legal system, the joint and several liability of a director is based on strict liability and is unconditional in nature. Therefore, in the light of the provisions of the VAT Directive can such liability go beyond the scope of the requirement of due diligence and the principle of fault?
- 11 In the present case, the applicant argues that the situation of non-payment of VAT from tax returns was the effect of a series of actions by the tax administration, and in particular the securities taken, which de facto prevented him from disposing of the company's assets while he was a director. Thus, they prevented him from paying the VAT arising from the tax returns in subsequent accounting periods and, consequently, led to the initiation of proceedings concerning his liability. The tax authorities refused to take the evidence requested by the applicant, despite the fact that they held it (they themselves had carried out those acts), because, in their view, such evidence was irrelevant to the case at issue.
- 12 In conclusion, the referring court has well-founded doubts as to whether the joint and several liability of a director arising from provisions of national law is compatible with the aim of Article 273 of the VAT Directive, in conjunction with Article 325 TFEU, and infringes the principle of proportionality since it is a mechanism based on strict liability. That is particularly so since that strict liability may encompass the effects of the actions of the tax authorities themselves, as is so in the present case.
- 13 The rule is that, under Article 193 of the VAT Directive, VAT is to be payable by any taxable person, except where it is payable by another person in the cases referred to in Articles 194 to 199 and Article 202 thereof. In addition, under

Article 205 of the VAT Directive, another person, already jointly and severally liable, will be liable for payment of VAT in the cases referred to therein, if the Member State so decides. Whilst acknowledging that Article 273 of the VAT Directive, in conjunction with Article 325 TFEU, makes it possible to introduce a procedure for joint and several liability of directors and the taxable person for VAT, it should take account of the element of fault more broadly than that contained in the provision of Polish national law, which will have the effect of broadening the scope of the proceedings conducted in that regard and raises doubts as to whether the current joint and several liability of directors infringes the principle of proportionality.

- 14 That liability cannot be regarded as equivalent to that of a taxable person for the purpose of VAT since it constitutes an exception. A director must, in the course of proceedings deciding on his or her personal liability, be given the opportunity to prove that, in representing the taxable person for the purposes of VAT, he or she did not act in bad faith and that his or her conduct cannot be attributed to culpable error or negligence. The impossibility of escaping such liability infringes the property rights of such a director (Article 17 of the Charter) since he or she is deprived of all or part of his or her assets as a consequence of the decision on joint and several liability.
- 15 Shaping the rules on the joint and several liability of a director in the manner set out above constitutes arbitrariness on the part of the tax authorities and gives rise to justified doubts on the part of the referring court as to whether the provisions of the VAT Directive, the principle of proportionality, and Article 17 of the Charter are infringed.

#### **Reasoning for the second question referred**

- 16 Article 273 of the VAT Directive is not a provision that authorises the Member States to derogate freely from the rules of the directive on the VAT system and permits other obligations only where necessary to ensure the correct collection of VAT and to prevent evasion. The case-law of the Court of Justice indicates that the Member States must respect the general principles of law which form part of the legal order of the European Union, among which are the principle of legal certainty and the fundamental rights of the European Union.
- 17 The doubts that the referring court has in the circumstances of the case at issue relate to the national practice applicable to the conditions for exemption which relieve a director of liability. That is the condition according to which a director may escape joint and several liability either if he or she demonstrates that he or she submitted an insolvency application in due time or if his or her failure to submit an insolvency application occurred without there being any fault on his or her part. The structure of that provision is clear in so far as where insolvency proceedings are initiated against a legal person, the debts owed to the tax creditor are satisfied on the same basis as those owed to other creditors.



- 18 Analysing the provisions of the Law on insolvency and the academic writings on insolvency law, it is not possible to conduct insolvency proceedings against only one creditor. The declaration of insolvency may take place only if there are at least two creditors of the trader to whom the application relates, and must do so in view of the fundamental purpose which the instrument of insolvency serves, namely to satisfy the debt owed to all the debtor's creditors equally.
- 19 However, the tax authorities take the position (supported by the case-law of the administrative courts) that, in order to escape of the abovementioned liability, a director must submit an insolvency application even when there is a single creditor, which is inconsistent with (1) the essence and principles of insolvency law; (2) the provisions of the Law on insolvency; (3) the case-law of the ordinary courts; and (4) the academic writings on this area of law. It is pointed out that the application should be submitted when the conditions for the debtor's insolvency, as set out in Articles 10 and 11 of the Law on insolvency, are met, even disregarding Article 1(1)(1) of the Law on insolvency. Therefore, if the debtor does not fulfil his or her monetary obligations, he or she must always submit such an application. The obligation to submit an insolvency application does not mean that that application and the declaration of that insolvency by the insolvency court are effective. The debtor is only required to assess whether he or she is fulfilling his or her monetary obligations, whilst the insolvency court alone is entitled to assess whether the conditions for declaring insolvency have actually been met. Therefore, failure to fulfil obligations payable to one creditor does not exempt a director from submitting an insolvency application. It is pointed out that this arises from the guarantee and subsidiary nature of third party liability.
- 20 The presentation of the above view is intended to give an idea of the situation in which a director finds him or herself. Due diligence in the conduct of affairs, including knowledge of generally applicable law and refraining from actions which, for example, result in unnecessary expenses, is required from a director, as a person representing a commercial company. This follows directly from Article 209(1)(1) of the Companies Code, under which a director is, in the performance of his or her duties, to exercise due diligence resulting from the professional nature of his or her activities and to maintain loyalty to the company. In the context of VAT, acting in good faith by a taxable person for the purposes of VAT is a principle of the common VAT system, that is to say director representing a taxable person for the purposes of VAT must (or at least should) be aware of such standards of conduct.
- 21 The submission of an insolvency application in a situation where there is a single creditor – the Public Exchequer – is by the very nature of these proceedings an ineffective action (one creditor is not several creditors and insolvency proceedings are universal and not singular, as in the case of administrative enforcement). It is a well-known that insolvency courts return such an application with the effect of rendering the action ineffective retroactively (Article 130(2) of the Code of Civil Procedure). That leads to the conclusion that the submission of such an application, *ex lege*, is ineffective under the law ('shall have no effects which the

Law attaches to it’). It should be noted in passing that the preparation of such an application requires a financial analysis, the drafting of a financial statement, often the engagement of a lawyer, and the bearing of substantial costs in the form of court fees and advance payments for the costs of court proceedings.

- 22 A director is entitled to expect from the State authorities that the provisions of the Law on insolvency and also the case-law of the insolvency courts will be taken into account in their entirety in analysing the condition for exemption since it relates directly to the system of national insolvency law.
- 23 Requiring that an application be submitted solely on the basis of Article 116 of the Tax Code is contrary to the well-known VAT principle of substance over form. The essence of the application is not the submission thereof per se, but the initiation of an effectively appropriate procedure (in this case an insolvency procedure). It should be noted again that, under Article 130(2) of the Code of Civil Procedure, such an application is subject to return, and the consequence of that return is that the application itself has no effect. A director should submit an insolvency application only when the actual conditions for doing so are met. Otherwise, the action is ineffective, pointless and generates unnecessary costs. It should be added that those costs will place a burden on the company’s assets, reducing the degree to which the debt owed to the any creditor is satisfied. Moreover, they constitute grounds for a claim that a director is acting to the detriment of the company. It should be added in passing that the initiation of any insolvency procedure limits the rights of creditors and makes recourse to the debtor’s assets more difficult.
- 24 Since the national legislature has introduced such joint and several liability, which by nature is not parallel but subsidiary to the liability of the taxable person for the purposes of VAT, and created conditions under which a director may escape such liability, that condition must be possible to fulfil. This is required not only by the principle of legal certainty, but also by the principle of legitimate expectations and the values of the rule of law and respect for human rights.
- 25 In conclusion, the referring court has well-founded doubts as to whether a national practice, as set out above, goes beyond the margin of discretion, exceeding the aim of Article 273 of the VAT Directive, in conjunction with Article 325 TFEU and Articles 193 and 205 of the VAT Directive, thereby breaching the principles of legal certainty and legitimate expectations, and also the principle of sound administration, and consequently Articles 17 and 4 of the Charter, in conjunction with Article 2 TEU.

### **Reasoning for the third question referred**

- 26 The scope of discretion and the abovementioned structuring of one of the conditions for exemption from joint and several liability of the members of the board of directors raises doubts on the part of the referring court as regards compliance with the principle of equality before the law (including the principle

of non-discrimination – Articles 20 and 21 of the Charter) and consequently the right to an effective remedy – Article 47 of the Charter.

- 27 On the basis of the guidance provided by the case-law of the ECtHR and the Court of Justice, it is first necessary to assess the comparability of the situations. The purpose of the national measure under consideration is to introduce joint and several liability for an entity other than a taxable person for the purposes of VAT (Article 193 of the VAT Directive) or a person other than a taxable person for the purposes of VAT (Article 205 of the VAT Directive), namely a member of the board of directors. Being a director of legal person is the common characteristic which justifies treating those persons equally.
- 28 One of the conditions for exemption includes a differentiating criterion – the number of creditors. A director of a legal person with more than one creditor may escape liability for the company's debts by submitting an insolvency application, whereas a director of a legal person with only one creditor does not have the possibility of effectively submitting an application. In other words, the first group of directors may seek protection from creditors in insolvency proceedings, but the second group cannot have such protection due to the nature of insolvency proceedings. Thus, there is a situation where the national legislature has differentiated between members of the board of directors, that is to say a derogation from equality before the law.
- 29 This is confirmed by the case-law showing that there is manifestly unequal treatment of directors (third parties) depending on how many creditors the companies managed by them had. It is also pointed out that the inequality leads to a weakening of the guarantee function of third party liability. That thinking involves accepting such liability as strict liability.
- 30 In addition, the case-law attempts to remedy the inequality found by creating a new condition under Article 116 of the Tax Code (since it does not arise from that provision) requiring the submission of an insolvency application by a director of a company with a single creditor, despite the fact that such an application is manifestly unfounded and such an action constitutes a *contra legem* interpretation.
- 31 A director of a legal person with several creditors may protect him or herself from joint and several liability by submitting an insolvency application at the time of insolvency. Thus, by performing acts of diligence and initiating a procedure protecting him or her from creditors, he or she may escape such joint and several liability since the creditor – the State Exchequer – is not a preferential creditor. A director of a legal person with a single creditor, who, despite performing acts of diligence, cannot escape such liability – there are no legal grounds under insolvency law – is in a much worse situation. His or her legal situation will not be changed by the case-law, which, in accordance with Article 116 of the Tax Code, introduces an obligation for him or her to submit an application for such insolvency. This rather highlights the resulting inequality created by the legislature, and also demonstrates the thinking about that condition for exemption

as having a nugatory dimension, despite the fact that the essence thereof is closely correlated with the system of insolvency law.

- 32 In conclusion, the referring court has well-founded doubts as to whether the structure of the national measure providing for the liability of a director for the debts of a taxable person for the purposes of VAT by creating the above conditions for exemption goes beyond the margin of discretion, exceeding the aim of Article 273 of the VAT Directive, in conjunction with Article 325 TFEU and Articles 193 and 205 of the VAT Directive, and breaching the principle of equality before the law (Articles 20 and 21 of the Charter) and the right to an effective remedy (Article 47 of the Charter) where the applicant has no effective means of protecting his right to property.

WORKING DOCUMENT