

**Request for a preliminary ruling from the Finanzgericht München (Germany) lodged on 17 October 2016 — Hamamatsu Photonics Deutschland GmbH v Hauptzollamt München**

(Case C-529/16)

(2017/C 030/19)

*Language of the case: German*

**Referring court**

Finanzgericht München

**Parties to the main proceedings**

*Applicant:* Hamamatsu Photonics Deutschland GmbH

*Defendant:* Hauptzollamt München

**Questions referred**

1. Do the provisions of Article 28 et seq. of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, <sup>(1)</sup> as amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council of 16 November 2000, <sup>(2)</sup> permit an agreed transfer price, which is composed of an amount initially invoiced and declared and a flat-rate adjustment made after the end of the accounting period, to form the basis for the customs value, using an allocation key, regardless of whether a subsequent debit charge or credit is made to the declarant at the end of the accounting period?

2. If so:

May the customs value be reviewed and/or determined using simplified approaches where the effects of subsequent transfer pricing adjustments (both upward and downward) can be recognised?

<sup>(1)</sup> OJ 1992 L 302, p. 1.

<sup>(2)</sup> OJ 2000 L 311, p. 17.

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**Request for a preliminary ruling from the Landgericht Frankfurt am Main (Germany) lodged on 25 October 2016 — Kevin Joseph Devine v Air Nostrum, Líneas Aéreas del Mediterráneo SA**

(Case C-538/16)

(2017/C 030/20)

*Language of the case: German*

**Referring court**

Landgericht Frankfurt am Main

**Parties to the main proceedings**

*Applicant:* Kevin Joseph Devine

*Defendants:* Air Nostrum, Líneas Aéreas del Mediterráneo SA

**Questions referred**

1. Is Article 7(1)(a) of Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters <sup>(1)</sup> to be interpreted as meaning that the concept of ‘matters relating to a contract’ also covers a claim for compensation made under Article 7 of Regulation (EC) No 261/2004 of the European Parliament and of the Council of 11 February 2004 establishing common rules on compensation and assistance to passengers in the event of denied boarding and of cancellation or long delay of flights, and repealing Regulation (EEC) No 295/91, <sup>(2)</sup> brought against an operating air carrier which is not a party to the contract with the passenger concerned?