

4. Is an item's classification as an item forming part of the universal service in accordance with Directive 97/67/EC precluded where, in connection with that item, add-on services such as:

- collection (without a time slot);
- collection (with a time slot);
- minimum age check;
- cash on delivery;
- postage payment by recipient up to 31,5 kg;
- redirection service;
- sender's instructions;
- preferred delivery day;
- preferred delivery time;

are offered?

⁽¹⁾ Regulation (EC) No 561/2006 of the European Parliament and of the Council of 15 March 2006 on the harmonisation of certain social legislation relating to road transport and amending Council Regulations (EEC) No 3821/85 and (EC) No 2135/98 and repealing Council Regulation (EEC) No 3820/85 (Text with EEA relevance) — Declaration (OJ 2006 L 102, p. 1).

⁽²⁾ Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service (OJ 1998 L 15, p. 14).

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 13 June 2018 —
Finanzamt A v B**

(Case C-388/18)

(2018/C 328/35)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant on a point of law: Finanzamt A

Respondent in the appeal on a point of law: B

Question referred

In cases involving the margin scheme provided for in Article 311 et seq. of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax,⁽¹⁾ must the provision contained in point 1 of the first sentence of Article 288 of Directive 2006/112/EC be interpreted as meaning that, for the purposes of assessing the turnover relevant under that provision, where this arises from a supply of goods as referred to in Article 314 of Directive 2006/112/EC, in accordance with Article 315 of Directive 2006/112/EC, account is to be taken of the difference between the selling price charged and the purchase price (profit margin)?

⁽¹⁾ OJ 2006 L 347, p. 1.