

Judgment of the Court (Fourth Chamber) of 12 July 2012
(reference for a preliminary ruling from the Hoge Raad der
Nederlanden — Netherlands) — J.J. Komen en Zonen
Beheer Heerhugowaard BV v Staatssecretaris van Financiën

(Case C-326/11) ⁽¹⁾

*(Sixth VAT Directive — Article 13B(g), read in conjunction
with Article 4(3)(a) — Supply of buildings and the land upon
which they stand — Supply of a building undergoing work
with the view to the creation of a new building by trans-
formation — Continuation and completion of the work by
the purchaser after the supply — Exemption from VAT)*

(2012/C 287/27)

Language of the case: Dutch

Referring court

Hoge Raad der Nederlanden

Parties to the main proceedings

Applicant: J.J. Komen en Zonen Beheer Heerhugowaard BV

Defendant: Staatssecretaris van Financiën

Re:

Reference for a preliminary ruling — Hoge Raad der Nederlanden — Interpretation of Articles 4(3)(a) and 13B(g) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1) — Exemptions provided for in the Sixth Directive — Exemption for supplies of buildings and the land on which they stand — Supply of a building on which work is being carried out with a view to the creation of a new building — Continuation and completion of the work by the purchaser after the supply

Operative part of the judgment

Article 13B(g) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment, read in conjunction with Article 4(3)(a) of that directive, must be interpreted as meaning that the exemption from value added tax provided for in that first provision covers a supply of immovable property consisting of a plot of land and an old building undergoing transformation into a new building, such as that in issue in the main proceedings, where, at the time of that supply, the old building had only undergone partial demolition work and was, at least in part, still used as such.

⁽¹⁾ OJ C 269, 10.9.2011.

**Reference for a preliminary ruling from the Amtsgericht
Düsseldorf (Germany) lodged on 4 May 2012 — Helmut
Butz, Christel Bachman-Butz, Frederike Butz v Société Air
France SA**

(Case C-212/12)

(2012/C 287/28)

Language of the case: German

Referring court

Amtsgericht Düsseldorf

Parties to the main proceedings

Applicant: Helmut Butz, Christel Bachman-Butz, Frederike Butz

Defendant: Société Air France SA

Question referred

Is a passenger entitled to compensation under Article 7 of Regulation (EC) No 261/2004 ⁽¹⁾ if the first flight is delayed by a period of time which falls within the limit defined in Article 6(1) of Regulation (EC) No 261/2004, but the connecting flight is delayed by a period of time which exceeds that limit and arrives at the place of final destination at least three hours after the scheduled time of arrival?

⁽¹⁾ 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 (OJ 2004 L 46, p. 1).

**Reference for a preliminary ruling from the
Verwaltungsgericht Hannover (Germany) lodged on 11
May 2012 — Andreas Ingemar Thiele Meneses v Region
Hannover**

(Case C-220/12)

(2012/C 287/29)

Language of the case: German

Referring court

Verwaltungsgericht Hannover

Parties to the main proceedings

Applicant: Andreas Ingemar Thiele Meneses

Defendant: Region Hannover