

**Question referred**

Is the practice of an airline of a signatory to the Multilateral Agreement on the Establishment of a European common aviation area (ECAA) which consists in providing commercial air transportation services departing from one of the Member States of the European Union, via its country of origin as a transfer point where passengers and their luggage are transhipped to another aircraft belonging to the same company, and travelling to a Member State of the European Union or a third country on the basis of an autonomous transport ticket which indicates two different flight numbers consistent with the interpretation of EU law in general and with the interpretation of Article 3(1)(a)(i) of Protocol VI included in Annex V of the ECAA in particular?

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**Request for a preliminary ruling from the Østre Landsret (Denmark) lodged on 5 September 2016 —  
Fidelity Funds v Skatteministeriet****(Case C-480/16)**

(2016/C 419/42)

*Language of the case: Danish***Referring court**

Østre Landsret

**Parties to the main proceedings***Applicant:* Fidelity Funds*Defendant:* Skatteministeriet*Intervener:* NN (L) SICAV**Question referred**

Is a tax regime, such as that in the main proceedings, under which non-Danish undertakings for collective investment covered by Council Directive 85/611/EEC<sup>(1)</sup> (the UCITS Directive) are taxed at source on dividends from Danish companies, contrary to Article 56 TEC (Article 63 TFEU) on free movement of capital or Article 49 TEC (Article 56 TFEU) on freedom to provide services, where equivalent Danish undertakings for collective investment can obtain an exemption for tax at source, either because they in fact make a minimum distribution to their members in return for retention of tax at source, or technically a minimum distribution is calculated, on which tax at source is retained in relation to the undertakings' members?

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<sup>(1)</sup> Council Directive 85/611/EEC of 20 December 1985 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ 1985 L 375, p. 3).

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**Request for a preliminary ruling from the Fővárosi Törvényszék (Hungary) lodged on 6 September  
2016 — Zsolt Sziber v ERSTE Bank Hungary Zrt.****(Case C-483/16)**

(2016/C 419/43)

*Language of the case: Hungarian***Referring court**

Fővárosi Törvényszék

**Parties to the main proceedings***Applicant:* Zsolt Sziber