

Parties to the main proceedings

Appellant: Ntp. Nagyszénás Településszolgáltatási Nonprofit Kft.

Respondent: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság

Questions referred

1. Does the concept of 'bod[y] governed by public law' in the first subparagraph of Article 13(1) of Council Directive 2006/112/EC ⁽¹⁾ of 28 November 2006 on the common system of value added tax include a commercial company which is 100 % owned by a municipality?
2. If the answer to question 1 is in the affirmative, may it be considered that the commercial company acts as a public authority when performing tasks that are the responsibility of the municipality but that the latter delegates to that company?
3. If the answer to either of the previous questions is in the negative, may it be considered that the amount paid by the municipality to the commercial company for performing the tasks constitutes consideration?

⁽¹⁾ OJ 2006 L 347, p. 1.

**Appeal brought on 11 April 2017 by International Management Group against the judgment of the
General Court (Fifth Chamber) delivered on 2 February 2017 in Case T-29/15: International
Management Group v European Commission**

(Case C-183/17 P)

(2017/C 221/09)

Language of the case: English

Parties

Appellant: International Management Group (represented by: L. Levi, Avocat)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

- set aside the judgment under appeal;
- consequently,
 - annul the amended annex to the Commission Implementing Decision of 7.11.2013 on the Annual Action Programme 2013 in favour of Myanmar/Burma to be financed from the general budget of the European Union ⁽¹⁾ adopted on 16 December 2014; and
 - order the European Commission to pay for the costs.
- order the European Commission to pay all the costs of both the appeal and of the first instance.

Pleas in law and main arguments

In support of the appeal, the appellant relies on four pleas in law:

- 1) Violation of the duty to state reasons — Violation of the duty to state reasons of the judge — Distortion of the file
- 2) Violation of Financial Regulation of 2002 ⁽²⁾ and of Financial Regulation of 2012 ⁽³⁾ — Violation of the Commission Regulation ⁽⁴⁾ and of the Commission Delegated Regulation ⁽⁵⁾ — Violation of the duty of the judge state reasons — Distortion of the file
- 3) Infringement of the principle of sound financial management — Infringement of the duty to state reasons — Infringement of the duty of the judge to state reasons — Infringement of the Financial Regulation of 2012 (articles 61(1) and 60(2))

4) Infringement of the principle of good administration — Infringement of the right to be heard

The appellant also challenges the decision to reject the appellant's request for production of the OLAF report.

⁽¹⁾ C(2013) 7682 final.

⁽²⁾ Council Regulation No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities, as amended (OJ 2002, L 248, p. 1).

⁽³⁾ Regulation No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation No 1605/2002 (OJ 2012, L 298, p. 1).

⁽⁴⁾ Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities, as amended (OJ 2002, L 357, p. 1).

⁽⁵⁾ Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ 2012, L 362, p. 1).

**Request for a preliminary ruling from the Landgericht Berlin (Germany) lodged on 12 April 2017 —
flightright GmbH v Iberia Express SA**

(Case C-186/17)

(2017/C 221/10)

Language of the case: German

Referring court

Landgericht Berlin

Parties to the main proceedings

Applicant: flightright GmbH

Defendant: Iberia Express SA

Question referred

Can a right to compensation under Article 7 of Regulation (EC) No 261/2004 ⁽¹⁾ also exist in the case where a passenger does not catch a directly connecting flight as a result of a relatively minor delay in arrival, with the result that there is a delay in arrival at the final destination of three hours or more, but the two flights were operated by different air carriers and the booking was made through a tour operator who carried out the booking of the entire flight journey via another air carrier?

⁽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).

**Request for a preliminary ruling from the Tribunal Superior de Justicia de Madrid (Spain) lodged on
12 April 2017 — Lu Zheng v Ministerio de Economía y Competitividad**

(Case C-190/17)

(2017/C 221/11)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia de Madrid

Parties to the main proceedings

Applicant: Lu Zheng

Defendant: Ministerio de Economía y Competitividad