

Parties to the main proceedings

Applicants: Sebastian Vollmer, Vera Sagalov

Defendant: Swiss Global Air Lines AG

Questions referred

1. Can a right to compensation under Article 7 of Regulation (EC) No 261/2004 ⁽¹⁾ also exist in the case where a passenger fails to catch a direct connecting flight due to a delay in arrival of less than three hours, 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?
2. Can a right to compensation under Article 7 of Regulation (EC) No 261/2004 also exist in the case where the different air carriers are part of the same corporate group?

⁽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 Bundesfinanzhof (Germany) lodged on 3 January 2018 —
Michael Winterhoff, acting as liquidator in the insolvency of DIREKTexpress Holding AG v
Finanzamt Ulm**

(Case C-4/18)

(2018/C 123/13)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Michael Winterhoff, acting as liquidator in the insolvency of DIREKTexpress Holding AG

Defendant: Finanzamt Ulm

Question referred

Is an undertaking which effects the formal service of documents pursuant to provisions of public law a ‘universal service provider’, within the meaning of Article 2.13 of Directive 97/67/EC of 15 December 1997, ⁽¹⁾ providing a universal postal service in whole or in part, and is such service exempt from tax under Article 132(1)(a) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax? ⁽²⁾

⁽¹⁾ 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).

⁽²⁾ OJ 2006 L 347, p. 1.