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- 2. Does EU law, in particular Articles 9(1) and [2].19 of Directive 97/67/EC, as supplemented and amended by Directive 2008/6/EC, and the principles of proportionality and reasonableness, preclude the application of national provisions, in particular Article 6(1) of Legislative Decree No [261]/1999 and Article 8 of the 'Regulation governing qualifying certificates for the provision of postal services to the public' set out in Annex A to Resolution AGCOM 129/15/CONS of 23 March 2015 and the related 'Rules governing the procedure for the issue of qualifying certificates for the provision of postal services to the decree of the Ministero dello Sviluppo Economico of 29 July 2015, in so far as they impose on the suppliers of the services of road hauliers, freight-forwarders and express couriers the requirement to obtain a general authorisation in addition to the authorisation required to guarantee compliance with the essential requirements regarding the supply of postal services?
- 3. Does EU law, in particular Articles 7(4) and 9(2) of Directive 97/67/EC, as supplemented and amended by Directive 2008/6/EC, preclude the application of national provisions, in particular Articles 6(1*bis*) and 10(2) of Legislative Decree No 261/1999, and Articles 11(1)(f) and 15(2) of the 'Regulation governing qualifying certificates for the provision of postal services to the public', set out in Annex A to Resolution AGCOM 129/15/CONS of 23 March 2015, and Article 9 of the related 'Rules governing the procedure for the issue of qualifying certificates for the provision of postal services to the public' referred to in the Decree of the Ministero dello Sviluppo Economico of 29 July 2015, in so far as they impose on the suppliers of services of road hauliers, freight-forwarders and express couriers the burden of contributing to the compensation fund for the universal service?
- 4. Does EU law, in particular Article 9(2) of Directive 97/67/EC, as supplemented and amended by Directive 2008/6/EC, precludes the application of national provisions, in particular Articles 6 and 10 of Legislative Decree No 261/1999, and Articles 11(1)(f) and 15(2) of the 'Regulation governing qualifying certificates for the provision of postal services to the public', referred to in Annex A to Resolution AGCOM 129/15/CONS of 23 March 2015, and Article 9 of the related 'Rules governing the procedure for the issue of qualifying certificates for the provision of postal services to the public', referred to in the Decree of the Ministero dello Sviluppo Economico of 29 July 2015, in so far as they do not contain any assessment as to those cases in which the contribution to the compensation fund in respect of universal service costs can be described as appropriate, and do not lay down conditions for application which differ according both to the subjective circumstances of the contributors and to the markets?

Request for a preliminary ruling from the Corte suprema di cassazione (Italy) lodged on 13 May 2016 — Agenzia delle Entrate v Federal Express Europe Inc.

(Case C-273/16)

(2016/C 343/32)

Language of the case: Italian

**Referring court** 

Corte suprema di cassazione

## Parties to the main proceedings

Appellant on a point of law and cross-respondent on a point of law: Agenzia delle Entrate

Respondent on a point of law and cross-appellant on a point of law: Federal Express Europe Inc.

<sup>(&</sup>lt;sup>1</sup>) 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).

<sup>(&</sup>lt;sup>2</sup>) Directive 2008/6/EC of the European Parliament and of the Council of 20 February 2008 amending Directive 97/67/EC with regard to the full accomplishment of the internal market of Community postal services (OJ 2008 L 52, p. 3).

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## Question referred

Can Articles 144 and 86(1) of Council Directive 2006/112/EC of 28 November 2006 (<sup>1</sup>) (corresponding to Article 14(1) and (2) and Article 11.B(3) of Council Directive 77/388/EEC of 17 May 1977 (<sup>2</sup>)), taken together, be interpreted to mean that the only condition in order for connected services consisting of the 'inbound' transport service — from airports to the place of destination within the territory of the Member State, with the 'free-at-destination' clause — not to be liable to VAT is that their value is included in the taxable amount, regardless of whether or not the goods in question were in fact subject to customs duties, at the time of their importation; and is it therefore incompatible with those EU-law provisions if the domestic rules laid down in Articles 9(1).2 and 69(1) of Presidential Decree No 33 of 26 October 1972, read together in the versions in force at the time of the material facts, provide that in every case, and therefore also in the case of imports that are not liable to VAT — as is the case here, since it concerns documents and goods of negligible value — there has to be compliance with the additional requirement that those imports must in fact be liable to VAT (and customs duty must in fact be paid) at the time of the importation of such goods, even, if need be, when account is taken of the ancillary nature of the transport services in relation to the main services (namely the importation) and of the rationale of simplification underlying both the main and the ancillary operations?

(<sup>1</sup>) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

<sup>(2)</sup> 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).

Request for a preliminary ruling from the Amtsgericht Düsseldorf (Germany) lodged on 13 May 2016 — flightright GmbH v Air Nostrum, Líneas Aéreas del Mediterráneo SA

(Case C-274/16)

(2016/C 343/33)

Language of the case: German

Referring court

Amtsgericht Düsseldorf

## Parties to the main proceedings

Applicant: flightright GmbH

Defendant: Air Nostrum, Líneas Aéreas del Mediterráneo SA

## Question referred

In the case where passengers are transported on a flight which consists of two connecting flights without any significant stopover at the connecting airport, is the place of arrival of the second leg of the journey to be regarded as being the place of performance under Article 7(1)(a) of Regulation (EC) No 1215/2012 (<sup>1</sup>) in the case where the claim which has been brought is directed against the air carrier which operated the first leg of the journey on which the irregularity took place and transport on the second leg of the journey was carried out by a different air carrier?

Request for a preliminary ruling from the Bundesgerichtshof (Germany) lodged on 24 May 2016 — Air Berlin PLC & Co. Luftverkehrs KG v Bundesverband der Verbraucherzentralen und Verbraucherverbände — Verbraucherzentrale Bundesverband e.V.

(Case C-290/16)

(2016/C 343/34)

Language of the case: German

Referring court

Bundesgerichtshof

<sup>(&</sup>lt;sup>1</sup>) Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters (OJ 2012 L 351, p. 1).