

**Request for a preliminary ruling from the Bundesfinanzhof (Germany) lodged on 3 January 2018 —
Jochen Eisenbeis, acting as liquidator in the insolvency of JUREX GmbH v Bundeszentralamt für
Steuern**

(Case C-5/18)

(2018/C 123/14)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Applicant: Jochen Eisenbeis, acting as liquidator in the insolvency of JUREX GmbH

Defendant: Bundeszentralamt für Steuern

Questions referred

1. Is the formal service of documents pursuant to provisions of public law (rules governing court procedure and laws governing service in administrative procedures — Paragraph 33(1) of the Postgesetz (Law on postal services) — a universal postal service under Article 3(4) of Directive 97/67/EC of 15 December 1997 ⁽¹⁾ (the Postal Directive)?
2. If Question 1 is to be answered in the affirmative:

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, 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.

**Request for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 9 January
2018 — Michael Dobersberger**

(Case C-16/18)

(2018/C 123/15)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Appellant: Michael Dobersberger

Other party: Magistrat der Stadt Wien