

3. Must Article 96(1) TFEU be interpreted as prohibiting, unless authorised by the Commission, measures such as those referred to in the second question (a) the general aim of which, among other objectives, is to protect taxi operators from competition from private hire vehicle companies and (b) the specific effect of which, in the particular circumstances of the case, is to protect coach service operators from competition from taxi operators?
4. Must Article 96(1) TFEU be interpreted as prohibiting, unless authorised by the Commission, a measure which prohibits taxi operators from soliciting customers where the effect of that measure in the particular circumstances of the case is to reduce their capacity to attract customers away from a competing coach service?

Request for a preliminary ruling from the Finanzgericht Düsseldorf (Germany) lodged on 9 May 2016 — Deichmann SE v Hauptzollamt Duisburg

(Case C-256/16)

(2016/C 260/36)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Deichmann SE

Defendant: Hauptzollamt Duisburg

Question referred

Is Commission Implementing Regulation (EU) 2016/223⁽¹⁾ of 17 February 2016 establishing a procedure for assessing certain market economy treatment and individual treatment claims made by exporting producers from China and Vietnam, and implementing the judgment of the Court of Justice in Joined Cases C-659/13 and C-34/14 valid?

⁽¹⁾ OJ 2016 L 41, p. 3.

Request for a preliminary ruling from the Korkein oikeus (Finland) lodged on 9 May 2016 — Finnair Oyj v Keskinäinen Vakuutusyhtiö Fennia

(Case C-258/16)

(2016/C 260/37)

Language of the case: Finnish

Referring court

Korkein oikeus

Parties to the main proceedings

Applicant: Finnair Oyj

Defendant: Keskinäinen Vakuutusyhtiö Fennia

Questions referred

1. Is Article 31(4) of the Montreal Convention to be interpreted as meaning that, to preserve a right of action, it is necessary, in addition to giving notice of a complaint in due time, that the complaint be made in writing within the times provided for under Article 31(3)?
2. If, to preserve a right of action, a complaint must be made in writing in due time, is Article 31(3) of the Montreal Convention to be interpreted as meaning that the requirement of writing may be fulfilled in an electronic procedure and also by the registration of the damage in the information system of the carrier?
3. Does the Montreal Convention preclude an interpretation by which the requirement of writing is regarded as fulfilled where, with the knowledge of the passenger, a representative of the carrier records in writing the notice of complaint/the complaint either on paper or electronically in the carrier's system?
4. Does Article 31 of the Montreal Convention subject a complaint to further substantive requirements than that of giving notice to the carrier of the damage sustained?

Reference for a preliminary ruling from Upper Tribunal (Tax and Chancery Chamber) (United Kingdom) made on 12 May 2016 – Shields & Sons Partnership v The Commissioners for Her Majesty's Revenue and Customs

(Case C-262/16)

(2016/C 260/38)

Language of the case: English

Referring court

Upper Tribunal (Tax and Chancery Chamber)

Parties to the main proceedings

Applicant: Shields & Sons Partnership

Defendant: The Commissioners for Her Majesty's Revenue and Customs

Questions referred

1. With regard to the common flat-rate scheme for farmers which is established by Chapter 2 of Title XII of Council Directive (EC) 2006/112/EC⁽¹⁾, is Article 296(2) to be interpreted as providing an exhaustive regime as to when a Member State is able to exclude a farmer from the common agricultural flat-rate scheme? In particular:
 - 1.1. Is a Member State only able to exclude farmers from the common flat-rate scheme for farmers pursuant to Article 296(2)?
 - 1.2. Is a Member State also able to exclude a farmer from the common flat-rate scheme for farmers using Article 299?
 - 1.3. Does the principle of fiscal neutrality give a Member State a right to exclude a farmer from the common flat-rate scheme for farmers?
 - 1.4. Do Member States have an entitlement to exclude farmers from the common flat-rate scheme for farmers on any other grounds?