

networks, but has not been designated as having significant market power, the obligation to apply the conditions for access to that operator's physical infrastructure determined *ex ante* by that authority, including the rules and procedures for entering into contracts and the applicable access fees, irrespective of the existence of a dispute over access to that operator's physical infrastructure and the existence of effective competition in the market?

⁽¹⁾ OJ 2002 L 108, p. 7.

⁽²⁾ OJ 2014 L 155, p. 1.

⁽³⁾ OJ 2018 L 321, p. 36.

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 21 April 2021 — Szeł Krajowej Administracji Skarbowej v O. Fundusz Inwestycyjny Zamknięty represented by O. SA

(Case C-250/21)

(2021/C 289/36)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: Szeł Krajowej Administracji Skarbowej

Respondent: O. Fundusz Inwestycyjny Zamknięty represented by O. SA

Question referred

Must Article 135(1)(b) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ be interpreted as meaning that the exemption which that provision provides for in respect of transactions concerning the granting and the negotiation of credit and the management of credit is applicable to the subparticipation agreement described in the main proceedings?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Landgericht Hamburg (Germany) lodged on 22 April 2021 — TUIfly GmbH v FI, RE

(Case C-253/21)

(2021/C 289/37)

Language of the case: German

Referring court

Landgericht Hamburg

Parties to the main proceedings

Appellant: TUIfly GmbH

Respondents: FI, RE

Question referred

Must Article 5(1)(c)(iii), Article 7(1) and Article 8(3) of Regulation (EC) No 261/2004 ⁽¹⁾ be interpreted as meaning that, in the case where a flight lands at an airport of arrival other than that for which the booking was made, which is not located in the same city, town or region as the airport of arrival for which the booking was made, and the passengers are