

Judgment of the Court (Fifth Chamber) of 24 March 2021 (request for a preliminary ruling from the Helsingin hallinto-oikeus — Finland) — Proceedings brought by A

(Case C-950/19) ⁽¹⁾

(Reference for a preliminary ruling — Company law — Directive 2006/43/EC — Statutory audit of annual and consolidated accounts — Article 22a(1)(a) — Recruitment of a statutory auditor by an audited entity — Waiting period — Prohibition on taking up a key management post in the audited entity — Infringement — Gravity and duration of the infringement — Expression ‘taking up a post’ — Scope — Conclusion of an employment contract with the audited entity — Independence of statutory auditors — External appearance)

(2021/C 189/04)

Language of the case: Finnish

Referring court

Helsingin hallinto-oikeus

Parties to the main proceedings

A

Intervening party: Patentti- ja rekisterihallituksen tilintarkastuslautakunta

Operative part of the judgment

Article 22a(1)(a) of Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, as amended by Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014 must be interpreted as meaning that a statutory auditor, such as a key audit partner, appointed by an audit firm in the context of a statutory audit engagement, must be regarded as holding a key management position in an audited entity, within the meaning of that provision, as soon as he or she concludes an employment contract with the latter relating to that post, even if he or she has not yet begun to actually perform his or her duties in that post.

⁽¹⁾ OJ C 77, 9.3.2020.

Judgment of the Court (Grand Chamber) of 23 March 2021 (request for a preliminary ruling from the Attunda tingsrätt — Sweden) — Airhelp Ltd v Scandinavian Airlines System SAS

(Case C-28/20) ⁽¹⁾

(Reference for a preliminary ruling — Air transport — Regulation (EC) No 261/2004 — Article 5(3) — Common rules on compensation and assistance to passengers in the event of cancellation or long delay of flights — Exemption from the obligation to pay compensation — Concept of ‘extraordinary circumstances’ — Pilots’ strike organised within a legal framework — Circumstances that are ‘internal’ and ‘external’ to the operating air carrier’s activity — Articles 16, 17 and 28 of the Charter of Fundamental Rights of the European Union — No impairment of the air carrier’s freedom to conduct a business, right to property and right of negotiation)

(2021/C 189/05)

Language of the case: Swedish

Referring court

Attunda tingsrätt

Parties to the main proceedings

Applicant: Airhelp Ltd

Defendant: Scandinavian Airlines System SAS

Operative part of the judgment

Article 5(3) of 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, must be interpreted as meaning that strike action which is entered into upon a call by a trade union of the staff of an operating air carrier, in compliance with the conditions laid down by national legislation, in particular the notice period imposed by it, which is intended to assert the demands of that carrier's workers and which is followed by a category of staff essential for operating a flight does not fall within the concept of an 'extraordinary circumstance' within the meaning of that provision.

⁽¹⁾ OJ C 85, 23.3.2020.

Judgment of the Court (Fifth Chamber) of 24 March 2021 (request for a preliminary ruling from the High Court of Justice) (England & Wales), Family Division — United Kingdom) — SS v MCP

(Case C-603/20 PPU) ⁽¹⁾

(Reference for a preliminary ruling — Urgent preliminary ruling procedure — Area of freedom, security and justice — Judicial cooperation in civil matters — Regulation (EC) No 2201/2003 — Article 10 — Jurisdiction in matters of parental responsibility — Abduction of a child — Jurisdiction of the courts of a Member State — Territorial scope — Removal of a child to a third State — Habitual residence acquired in that third State)

(2021/C 189/06)

Language of the case: English

Referring court

High Court of Justice (England & Wales), Family Division

Parties to the main proceedings

Applicant: SS

Defendant: MCP

Operative part of the judgment

Article 10 of Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000, as amended by Council Regulation (EC) No 2116/2004 of 2 December 2004, must be interpreted as meaning that it is not applicable to a situation where a finding is made that a child has, at the time when an application relating to parental responsibility is brought, acquired his or her habitual residence in a third State following abduction to that State. In that situation, the jurisdiction of the court seised will have to be determined in accordance with the applicable international conventions, or, in the absence of any such international convention, in accordance with Article 14 of that regulation.

⁽¹⁾ OJ C 28, 25.1.2021.

Request for a preliminary ruling from the Juzgado de lo Mercantil No 2 de Madrid (Spain) lodged on 15 January 2021 — ZA, AZ, BX, CV, DU and ET v Repsol Comercial de Productos Petrolíferos, S.A.

(Case C-25/21)

(2021/C 189/07)

Language of the case: Spanish

Referring court

Juzgado de lo Mercantil No 2 de Madrid