

Request for a preliminary ruling from the Formation restreinte du Haut conseil du Commissariat aux comptes (France) lodged on 12 June 2023 — H3C v MO

(Case C-368/23, Fautromb ⁽¹⁾)

(2023/C 329/12)

Language of the case: French

Referring court

Formation restreinte du Haut conseil du Commissariat aux comptes

Parties to the main proceedings

Applicant: H3C

Defendant: MO

Questions referred

1. Must Article 25 of Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market ⁽²⁾ be interpreted, having regard in particular to the provisions 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 ⁽³⁾ and of Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities, ⁽⁴⁾ as precluding national legislation which prohibits statutory auditors and audit firms from carrying out any commercial activity, whether directly or through an intermediary?
2. If the first question is answered in the affirmative, does the same apply where that legislation excludes from the scope of that prohibition, by way of exception, on the one hand, commercial activities ancillary to the profession of accountant, carried out in compliance with the rules governing professional ethics and conduct and the independence of statutory auditors and in accordance with the conditions laid down in the third paragraph of Article 22 of Regulation No 45-2138 of 19 September 1945 and, on the other hand, ancillary commercial activities engaged in by a multidisciplinary partnership in accordance with the conditions laid down in Article 31-5 of Law No 90-1258 of 3 December 1990?

⁽¹⁾ The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.

⁽²⁾ OJ 2006 L 376, p. 36.

⁽³⁾ 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 (OJ 2006 L 157, p. 87).

⁽⁴⁾ Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ 2014, L 158, p. 77).

Request for a preliminary ruling from the Amtsgericht Mönchengladbach-Rheydt (Germany) lodged on 19 June 2023 — ZO v JS

(Case C-381/23, Geterfer ⁽¹⁾)

(2023/C 329/13)

Language of the case: German

Referring court

Amtsgericht Mönchengladbach-Rheydt

Parties to the main proceedings

Applicant: ZO

Defendant: JS