

Judgment of the Court (Ninth Chamber) of 15 June 2017 (request for a preliminary ruling from the Cour d'appel de Mons — Belgium) — Immo Chiaradia SPRL (C-444/16), Docteur De Bruyne SPRL (C-445/16) v État belge

(Joined Cases C-444/16 and C-445/16) ⁽¹⁾

(Reference for a preliminary ruling — Directive 78/660/EEC — Annual accounts of certain types of companies — Principle that a true and fair view must be given — Principle that valuation must be made on a prudent basis — Issuing company of a share option recognising the grant date price of the option in the course of the accounting year in which the option is exercised or at the end of its period of validity)

(2017/C 277/25)

Language of the case: French

Referring court

Cour d'appel de Mons

Parties to the main proceedings

Applicants: Immo Chiaradia SPRL (C-444/16), Docteur De Bruyne SPRL (C-445/16)

Defendant: État belge

Operative part of the judgment

The principles that a true and fair view must be given and that valuation must be made on a prudent basis set out in Articles 2(3) and 31(1)(c) respectively of Council Directive 78/660/EEC of 25 July 1978 based on Article [50(2)(g) TFEU] on the annual accounts of certain types of companies, as amended by Directive 2003/51/EC of the European Parliament and of the Council of 18 June 2003, must be interpreted as not precluding an accounting method according to which a company issuing a share option may recognise as income the grant date price of that option in the course of the accounting year in which that option is exercised or at the end of its period of validity.

⁽¹⁾ OJ C 410, 7.6.2016.

Judgment of the Court (Seventh Chamber) of 21 June 2017 (request for a preliminary ruling from the Corte d'appello di Genova — Italy) — Kerly Del Rosario Martinez Silva v Istituto nazionale della previdenza sociale (INPS), Comune di Genova

(Case C-449/16) ⁽¹⁾

(Reference for a preliminary ruling — Social security — Regulation (EC) No 883/2004 — Article 3 — Family benefits — Directive 2011/98/EU — Article 12 — Right to equal treatment — Third-country nationals holding single permits)

(2017/C 277/26)

Language of the case: Italian

Referring court

Corte d'appello di Genova

Parties to the main proceedings

Applicant: Kerly Del Rosario Martinez Silva

Defendants: Istituto nazionale della previdenza sociale (INPS), Comune di Genova

Operative part of the judgment

Article 12 of Directive 2011/98/EU of the European Parliament and of the Council of 13 December 2011 on a single application procedure for a single permit for third-country nationals to reside and work in the territory of a Member State and on a common set of rights for third-country workers legally residing in a Member State must be interpreted as precluding national legislation, such as that at issue in the main proceedings, under which a third-country national holding a single permit within the meaning of Article 2(c) of that directive cannot receive a benefit such as the benefit for households having at least three minor children established by Legge n. 448 — *Misure di finanza pubblica per la stabilizzazione e lo sviluppo* (Law No 448 on public finance measures for stabilisation and development) of 23 December 1998.

⁽¹⁾ OJ C 410, 7.11.2016.

Appeal brought on 21 December 2016 by Laboratoire de la mer against the order of the General Court (Sixth Chamber) delivered on 18 October 2016 in Case T-109/16: Laboratoire de la mer v European Union Intellectual Property Office

(Case C-662/16 P)

(2017/C 277/27)

Language of the case: English

Parties

Appellant: Laboratoire de la mer (represented by: J. Blanchard, avocat)

Other party to the proceedings: European Union Intellectual Property Office

By order of 20 June 2017 the Court of Justice (Sixth Chamber) held that the appeal was inadmissible.

Appeal brought on 24 January 2017 by Rudolf Keil against the judgment of the Court (Seventh Chamber) delivered on 15 December 2016 in Case T-330/15 Rudolf Keil v European Union Intellectual Property Office

(Case C-37/17 P)

(2017/C 277/28)

Language of the case: German

Parties

Appellant: Rudolf Keil (represented by: J. Sachs, Rechtsanwalt)

Other party to the proceedings: European Union Intellectual Property Office

By order of 31 May 2017, the Court of Justice of the European Union (Tenth Chamber) dismissed the appeal and ordered the appellant to bear his own costs.

Appeal brought on 17 February 2017 by CBA Spielapparate- und Restaurantbetriebs GmbH against the order of the General Court (Third Chamber) delivered on 19 December 2016 in Case T-655/16 CBA Spielapparate- und Restaurantbetriebs GmbH v Court of Justice of the European Union

(Case C-87/17 P)

(2017/C 277/29)

Language of the case: German

Parties

Appellant: CBA Spielapparate- und Restaurantbetriebs GmbH (represented by: A. Schuster, Rechtsanwalt)