

**Request for a preliminary ruling from the Cour d'appel de Mons (Belgium) lodged on 12 October 2018 — Wagram Invest SA v État belge (Belgian State)**

**(Case C-640/18)**

(2019/C 4/18)

*Language of the case: French*

**Referring court**

Cour d'appel de Mons

**Parties to the main proceedings**

*Appellant:* Wagram Invest SA

*Respondent:* État belge (Belgian State)

**Questions referred**

1. Does the notion of a true and fair view under Article 2(3) of Fourth Council Directive 78/660/EEC of 25 July 1978 on the annual accounts of certain types of companies, <sup>(1)</sup> where a public limited company purchases a financial fixed asset, authorise a discount relating to a non-interest-bearing debt becoming due after one year to be entered as a charge in the profit and loss account, and the acquisition price of the fixed asset to be entered as an asset in the balance sheet after deduction of that discount, in the light of the valuation principles set out in Article 32 of that directive?
2. Must the expression 'in exceptional cases' that is a proviso for application of Article 2(5) of the Council Directive of 25 July 1978 based on Article 54(3)(g) of the [EEC] Treaty [now Article 50(2)(g) TFEU] on the annual accounts of certain types of companies and that allows application of a (different) provision of that directive to be excluded be interpreted as meaning that the provision in question can apply only on condition that it is found that compliance with the provisions of the directive, together with, where applicable, additional disclosure in the notes on the accounts in accordance with Article 2(4) of that directive, cannot adversely affect compliance with the principle that a true and fair view must be given?
3. Must Article 2(4) of the aforementioned directive be applied as a priority with the effect that the possibility, under Article 2(5) of that directive, of excluding application of a provision of the directive can be utilised only if additional disclosure cannot ensure effective implementation of the principle that a true and fair view must be given enshrined in Article 2(3) of that directive and, even then, only in exceptional cases?

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<sup>(1)</sup> Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (OJ 1978 L 222, p. 11).

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**Request for a preliminary ruling from the Landesgericht Korneuburg (Austria) lodged on 15 October 2018 — British Airways Plc v MF**

**(Case C-643/18)**

(2019/C 4/19)

*Language of the case: German*

**Referring court**

Landesgericht Korneuburg

**Parties to the main proceedings**

*Applicant:* British Airways Plc

*Defendant:* MF

**Questions referred**

1. Is Article 5(3) of Regulation (EC) No 261/2004 <sup>(1)</sup> 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, to be interpreted as meaning that the operating air carrier can rely also on such extraordinary circumstances which did not occur on the flight booked by the passenger but on a — not immediately — preceding flight on the same day using the aircraft that was supposed to be used for the flight booked by the passenger as part of a flight diagram?
2. Is 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, to be interpreted as meaning that 'all reasonable measures' which the operating air carrier must have taken in order, in the event of extraordinary circumstances, to avoid an obligation to pay compensation in accordance with Article 7 of that regulation must be aimed merely at avoiding the 'extraordinary circumstances' (in this particular case, the allocation of a new (later) air traffic control slot by the European air surveillance organisation EUROCONTROL), or is the operating air carrier also required to take reasonable measures to avoid cancellations or long delays themselves?
3. If the operating air carrier is required to take reasonable measures to avoid long delays themselves, is 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, to be interpreted as meaning that, in the case of the carriage of passengers on a route consisting of two (or more) flights, the air carrier must, in order to avoid an obligation to pay compensation in accordance with Article 7 of that regulation, merely take reasonable measures aimed at avoiding a delay to the flight which it is due to operate and which is subject to possible delay, or that it must also take reasonable measures to avoid a long delay for the individual passenger at the final destination (for example, by examining the possibility of rebooking the passenger onto another flight)?

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<sup>(1)</sup> OJ 2004 L 46, p. 1.

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**Request for a preliminary ruling from the Cour d'appel de Paris (France) lodged on 15 October 2018 — A v Daniel B, UD, AFP, B, L**

**(Case C-649/18)**

(2019/C 4/20)

*Language of the case: French*

**Referring court**

Cour d'appel de Paris

**Parties to the main proceedings**

*Appellant:* A

*Respondents:* Daniel B, UD, AFP, B, L