2. Does Article 27(2)(d) of Directive 92/83 permit the enactment of a legal provision under which, after the Member States have introduced legislation exempting alcohol from harmonised excise duty on condition that the alcohol is used in a manufacturing process and that the end product does not contain any alcohol, alcohol used for cleaning is deemed, for the purposes of the application of that exemption, not to have been used in a manufacturing process?

3. Having regard to the principles of legal certainty and the protection of legitimate expectations, is it permissible for a deeming provision such as that in Article 22(7) ZADS (Bulgarian Law on excise duties and tax warehouses) to be enacted with immediate effect (that is to say, without providing any reasonable period for market participants to adjust their behaviour) if it restricts refunds of excise duty on alcohol used as a cleaning material in the case where the exemption from excise duty has been enacted by the Member State within the scope of its discretion?

([1]) OJ 1992 L 316, p. 21.

Request for a preliminary ruling from the Ráckevei Járásbíróság (Hungary) lodged on 1 July 2014 — Banif Plus Bank Zrt. v Márton Lantos, Mártonné Lantos

(Case C-312/14)

(2014/C 303/34)

Language of the case: Hungarian

Referring court

Ráckevei Járásbíróság

Parties to the main proceedings

Applicant: Banif Plus Bank Zrt.

Defendants: Márton Lantos, Mártonné Lantos

Questions referred

1. Must it be held that, pursuant to Article 4(1)(2) (investment services and activities), Article 4(1)(17) (financial instruments) and Annex I, Section C, point (4) (forward currency contracts, derivative instruments) of Directive [2004/39/EC] ([1]) ('the directive'), the offer of an (exchange rate) transaction to a client which, under the legal form of a foreign currency denominated loan agreement, consists of a spot transaction at the time of the advance of the loan and a forward transaction at the time of repayment, which is carried out by converting into forints a registered amount of foreign currency and which exposes the client's loan to the effects and risks (currency risk) of capital markets, constitutes a financial instrument?

2. Must it be held that, pursuant to Article 4(1)(6) (dealing on own account) and Annex I, Section A, point (3) (dealing on own account) of the directive, the carrying out of proprietary trading in respect of the financial instrument described in the first question constitutes an investment service or activity?

3. Must the financial institution perform the suitability check required by Article 19(4) and (5) of the directive, taking into account that the forward currency contract — which is an investment service relating to financial derivative instruments — was offered as part of another financial product (namely a loan agreement) and that the derivative instrument in itself constitutes a complex financial instrument? Must it be held that Article 19(9) of the directive is not applicable because, as the risks assumed by the client with regard to the loan and to the financial instrument are fundamentally different, the suitability assessment is essential inasmuch as the transaction contains a derivative instrument?

4. Does the circumvention of Article 19(4) and (5) of the directive lead to the annulment of the loan agreement between the bank and the client?

(1) Directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004 on markets in financial instruments amending Council Directives 85/611/EEC and 93/6/EEC and Directive 2000/12/EC of the European Parliament and of the Council and repealing Council Directive 93/22/EEC (OJ 2004 L 145, p. 1).

Request for a preliminary ruling from the Amtsgericht Rüsselsheim (Germany) lodged on 2 July 2014 — Marc Hußock, Ute Hußock, Michelle Hußock, Florian Hußock v Condor Flugdienst GmbH

(Case C-316/14)

(2014/C 303/35)

Language of the case: German

Referring court

Amtsgericht Rüsselsheim

Parties to the main proceedings

Applicants: Marc Hußock, Ute Hußock, Michelle Hußock, Florian Hußock

Defendant: Condor Flugdienst GmbH

Questions referred

1. Are adverse actions by third parties acting on their own responsibility and to whom certain tasks that constitute part of the operation of an air carrier have been entrusted, to be deemed to be extraordinary circumstances within the meaning of Article 5(3) of Regulation No 261/2004? (1)

2. If the answer to Question 1 is in the affirmative, does the assessment of the situation depend on who (airline, airport operator etc.) entrusted the task(s) to the third party?

(1) 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 (OJ 2004 L 46, p. 1).

Action brought on 2 July 2014 — European Commission v Kingdom of Belgium

(Case C-317/14)

(2014/C 303/36)

Language of the case: French

Parties

Applicant: European Commission (represented by: J. Enegren and D. Martin, acting as Agents)

Defendant: Kingdom of Belgium