

6. Do the two actions referred to in [the preceding] paragraph ... constitute a case of tort, delict or quasi-delict, and, if so, may they affect the applicability of Regulation No 44/2001 (Article 5(3)) or of Regulation No [6/2002] to the present case as regards jurisdiction?

Request for a preliminary ruling from the Juzgado de lo Contencioso-Administrativo de Madrid (Spain) lodged on 8 August 2016 — Francisco Rodrigo Sanz v Universidad Politécnica de Madrid

(Case C-443/16)

(2016/C 410/04)

Language of the case: Spanish

Referring court

Juzgado de lo Contencioso-Administrativo de Madrid

Parties to the main proceedings

Applicant: Francisco Rodrigo Sanz

Defendant: Universidad Politécnica de Madrid

Questions referred

1. Must clause 4 of the Framework Agreement annexed to Directive 1999/70/EC ⁽¹⁾ be construed as precluding rules such as those described from allowing a reduction in working hours solely because the person involved is an interim civil servant [*(funcionario interino* (person appointed to a civil service post on a temporary basis))]?

If the answer is in the affirmative:

Can the economic situation, which makes a reduction in expenditure necessary, and which has been compelled by the reduction in the budget appropriation, be regarded as an objective ground which justifies this difference in treatment?

Can the administration's prerogative to organise itself be regarded as an objective ground which justifies this difference in treatment?

2. Must clause 4 of the Framework Agreement annexed to Directive 1999/70/EC be construed to the effect that the administration's prerogative to organise itself is, always and in any event, limited by the obligation not to discriminate against or to treat differently employees in its service, irrespective of whether they are classified as career civil servants, or interim, casual or temporary civil servants?
3. Can the interpretation and application of point 3 of the second additional provision ('College Lecturers and their integration with University Lecturers') of Basic Law 4/2007 of 12 April 2007, amending Basic Law 6/2001 of 21 December 2001 relating to Universities (Ley Orgánica 4/2007, de 12 de abril, por la que se modifica la Ley Orgánica 6/2001, de 21 de diciembre, de Universidades), be construed as being contrary to clause 4 of the Framework Agreement annexed to Directive 1999/70/EC in so far as, in the process for college lecturers joining the body of university lecturers, college lecturers [appointed on a permanent basis] are allowed to retain all their rights and their full capacity to teach, even though they do not have a doctorate degree, while this is not allowed for interim college lecturers?

4. In so far as the requirement for a doctorate degree is the objective justification claimed for interim college lecturers without such a degree having their working hours reduced to 50 %, which does not, however, apply to non-interim college lecturers who do not have a doctorate degree either, can this be construed as discriminatory and therefore contrary to clause 4 of the Framework Agreement annexed to Directive 1999/70/EC?

⁽¹⁾ Council Directive 1999/70/EC of 28 June 1999 concerning the framework agreement on fixed-term work concluded by ETUC, UNICE and CEEP (OJ 1999 L 175, p. 43).

Request for a preliminary ruling from the Cour d'appel de Mons (Belgium) lodged on 8 August 2016 — Immo Chiaradia SPRL v The Belgian State

(Case C-444/16)

(2016/C 410/05)

Language of the case: French

Referring court

Cour d'appel de Mons

Parties to the main proceedings

Applicant: Immo Chiaradia SPRL

Defendant: The Belgian State

Question referred

'Is the fact that a company issuing a share option may record as income the purchase price of that option in the course of the financial year in which that option is taken up or at the end of its period of validity, in order to take into account the risk borne by the option issuer which results from the commitment he makes, [rather than] in the course of the tax year in which the option is purchased and its final price set — the risk borne by the issuer being valued separately by the recording of a provision — compatible with the accounting rules concerning balance sheets laid down by the Fourth Council Directive 78/660/EEC of 25 July 1978 on the annual accounts of certain types of companies (OJ L 222, 14.08.1978, p. 11), according to which:

- the annual accounts are to give a true and fair view of the company's assets, liabilities, financial position and profit or loss (Article 2(3) of the Directive);
- provisions for liabilities and charges are intended to cover losses or debts the nature of which is clearly defined and which at the date of the balance sheet are either likely to be incurred, or certain to be incurred but uncertain as to amount or as to the date on which they will arise (Article 20(1) of the Directive);
- the principle of prudence must in all circumstances be observed, and in particular:
 - only profits made at the balance sheet date may be included;
 - account must be taken of all foreseeable liabilities and potential losses arising in the course of the financial year concerned or of a previous one, even if such liabilities or losses become apparent only between the date of the balance sheet and the date on which it is drawn up (Article 31(1) (c), (aa) and (bb) of the Directive);
- account must be taken of income and charges relating to the financial year, irrespective of the date of receipt or payment of such income or charges (Article 31(1)(d) of the Directive);
- the components of asset and liability items are to be valued separately (Article 31(1)(e) of the Directive);