

ECJ 24 March 2021, joined cases C-870/19 and C-871/19 (Prefettura Ufficio territoriale del governo di Firenze), Working Time, Miscellaneous

Prefettura Ufficio territoriale del governo di Firenze
– v – MI (C-870/19) and TB (C-871/19), Italian
Case

Summary

Lorry, motor coach and bus drivers who, during an inspection, do not produce the record sheets for the tachograph relating to the current day and the previous 28 days are subject to a single penalty, irrespective of the number of missing record sheets.

Questions

Must Article 15(7) of Regulation No. 3821/85 and Article 19 of Regulation No. 561/2006 be interpreted as meaning that, should the driver of a road transport vehicle subject to an inspection fail to produce the record sheets of the recording equipment relating to several days of activity during the period covering the day of the inspection and the previous 28 days, the competent authorities of the Member State in which the inspection was carried out must impose on that driver a single penalty, for a single infringement, or rather several separate penalties for several separate infringements, the number of which corresponds to that of the missing record sheets?

Ruling

Article 15(7) of Council Regulation (EEC) No. 3821/85 of 20 December 1985 on recording equipment in road transport, as amended by Regulation (EC) No. 561/2006 of the European Parliament and of the Council of 15 March 2006 and Article 19 of Regulation No. 561/2006 must be interpreted as meaning that, should the driver of a road transport vehicle subject to an inspection fail to produce the record sheets of the recording equipment relating to several days of activity during the period covering the day of the inspection and

the previous 28 days, the competent authorities of the Member State where the inspection was carried out must make a finding of a single infringement by that driver and impose on him or her only a single penalty for that infringement.

ECJ 24 March 2021, case C-950/19 (A), Miscellaneous, Other Fundamental Rights

A. Intervening party: Patentti- ja rekisterihallituksen
tilintarkastuslautakunta, Finnish Case

Summary

The prohibition to ‘take up a position’ within the meaning of Article 22(a)(1)(a) of Directive 2006/43 includes concluding an employment contract, even if the employee has not yet begun to actually perform his or her duties in that post.

Question

Must Article 22a(1)(a) of Directive 2006/43 be interpreted as meaning that a statutory auditor, such as a key audit partner appointed by an audit firm in the context of a statutory audit engagement, must be regarded as holding a key management post in an audited entity, within the meaning of that provision, as soon as he or she concludes an employment contract for the post with the audited entity, or only when he or she actually commences to perform his or her duties?

Ruling

Article 22a(1)(a) 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, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, as amended by Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014 must be interpreted as meaning that a statutory auditor, such as a key audit partner, appointed by an audit firm in the context of a statutory audit engagement, must be regarded as holding a key management position in an audited entity, within the meaning of that provision, as soon as he or she concludes an employment contract with the latter relating to that