

**Question referred**

Must Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ('the Customs Code')<sup>(1)</sup> be interpreted as meaning that the requirement of proportionality laid down in Article 42(1) thereof is satisfied by Article 84(8) of the az uniós vámjog végrehajtásáról szóló 2017. évi CLII. törvény (Law CLII of 2017 on the application of EU customs law; 'the Law on customs') which, in the case of the customs administrative fine which has to be imposed where a customs deficit has been incurred as a result of an offence relating to the correctness of information in the customs declaration, does not allow the customs authorities to assess all the circumstances of the case or the conduct attributable to the trader who lodged the customs declaration, but requires, as a mandatory rule, the imposition of a customs administrative fine equal to 50 % of the established customs deficit, irrespective of the seriousness of the offence committed and the examination and assessment of the liability attributable to that trader?

<sup>(1)</sup> OJ 2013 L 269, p. 1.

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**Request for a preliminary ruling from the Oberlandesgericht Koblenz (Germany) lodged on  
27 October 2022 — BZ v DKV Deutsche Krankenversicherung AG**

(Case C-672/22)

(2023/C 45/11)

*Language of the case: German*

**Referring court**

Oberlandesgericht Koblenz

**Parties to the main proceedings**

*Applicant and appellant:* BZ

*Defendant and respondent:* DKV Deutsche Krankenversicherung AG

**Questions referred**

1. Must the first sentence of Article 15(3) of the General Data Protection Regulation (GDPR),<sup>(1)</sup> read in conjunction with Article 12(5) thereof, be interpreted as meaning that the controller (in the present case: the insurer) is also obliged to provide the data subject (in the present case: the policyholder), free of charge, with a first copy of his or her personal data processed by the controller where the data subject does not request the copy in order to pursue the purposes referred to in the first sentence of recital 63 of the GDPR, namely to become aware of the processing of his or her personal data and to be able to verify the lawfulness of that processing, but pursues a different purpose — one which is not related to data protection but is legitimate (in the present case: to verify the effectiveness of increases in a private health insurance premium) — and, if so, is that the case even where the information requested has already been communicated to the policyholder by letter in the procedure for increasing premiums under Paragraph 203 of the Versicherungsvertragsgesetz (Law on insurance contracts; 'the VVG')?
2. If Question 1 is answered in the affirmative: Do personal data within the meaning of point 1 of Article 4 and the first sentence of Article 15(3) of the GDPR include the following information:
  - a) information concerning premium adjustments that a private health insurer has made to a policyholder's policy, in particular concerning the amount of the adjustment made and the insurance rates affected; and
  - b) the wording of the statements of reasons for the premium adjustments (Paragraph 203(5) of the VVG).

3. If Question 1 is answered in the affirmative and Question 2 is also answered in the affirmative in whole or in part: Does a private health insurance policyholder's entitlement to the provision of a copy of the personal data processed by the insurer also include entitlement to receive a copy of the riders to the insurance policy which the insurer sent to the policyholder when it notified him or her of a premium increase, as well as the accompanying cover letters and supplementary pages, or does it extend only to the provision of a copy of the insured person's personal data as such, with the insurer which processes the data deciding the manner in which it compiles the data for the policyholder concerned?

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(<sup>1</sup>) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ 2016 L 119, p. 1).

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**Request for a preliminary ruling from the Rechtbank Gelderland (Netherlands) lodged on 31 October 2022 — Gemeente Dinkelland v Ontvanger van de Belastingdienst/Grote ondernemingen, kantoor Zwolle**

(Case C-674/22)

(2023/C 45/12)

*Language of the case: Dutch*

**Referring court**

Rechtbank Gelderland

**Parties to the main proceedings**

*Applicant:* Gemeente Dinkelland

*Defendant:* Ontvanger van de Belastingdienst/Grote ondernemingen, kantoor Zwolle

**Questions referred**

1. Must the legal rule that default interest must be reimbursed because there is a right to a refund of taxes levied in breach of EU law be interpreted as meaning that, where a taxable person has been granted a refund of turnover tax, default interest must be reimbursed to that taxable person in a situation where:
  - a. the refund is the result of administrative errors on the part of the taxable person, as described in this ruling, and for which the inspector cannot be blamed in any way;
  - b. the refund is the result of a recalculation of the allocation key for the deduction of turnover tax on general costs, under the circumstances described in this ruling?
2. If question 1 is answered in the affirmative, from what day is there a right to the reimbursement of default interest?

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**Request for a preliminary ruling from the Nejvyšší správní soud (Czech Republic) lodged on 2 November 2022 — B2 Energy s.r.o. v Odvolací finanční ředitelství**

(Case C-676/22)

(2023/C 45/13)

*Language of the case: Czech*

**Referring court**

Nejvyšší správní soud