

Parties to the main proceedings

Applicants: SR, RB

Defendant: Lietuvos Respublika

Questions referred

1. Are the values of democracy, the rule of law, respect for human rights and justice, enshrined in Article 2 TEU, and the provisions of the second subparagraph of Article 19(1) TEU, to be interpreted as conferring on the legislative and executive powers of the Member States the unrestricted and exclusive discretion to set, by means of national legislation, the remuneration of judges at a rate that depends solely on the will of the legislative and executive powers?
2. Are the provisions of the second subparagraph of Article 19(1) TEU, as well as those of Article 47 of the Charter [of Fundamental Rights of the European Union], which covers, inter alia, the independence of the judiciary, to be interpreted as permitting the Member States to introduce, by means of national legislation, rules which set the remuneration of judges below the remuneration or fees set by the State in respect of members of other legal professions?

⁽¹⁾ The name of the present case is a fictitious name. It does not correspond to the real name of any party to the proceedings.

**Request for a preliminary ruling from the Augstākā tiesa (Senāts) (Latvia) lodged on 15 June 2023 —
SIA BALTIC CONTAINER TERMINAL v Valsts ieņēmumu dienests**

(Case C-376/23, BALTIC CONTAINER TERMINAL)

(2023/C 304/15)

Language of the case: Latvian

Referring court

Augstākā tiesa (Senāts)

Parties to the main proceedings

Applicant and appellant in cassation: SIA BALTIC CONTAINER TERMINAL

Defendant and respondent in cassation: Valsts ieņēmumu dienests

Questions referred

1. Under Article 178(1)(b) and (c) of Delegated Regulation 2015/2446, ⁽¹⁾ in conjunction with Article 214(1) of the Union Customs Code, ⁽²⁾ is it possible to discharge the 'free zone' special procedure without having included in the electronic records system the master reference number (MRN) which identifies the customs declaration by which the goods are placed under the subsequent customs procedure?
2. Under Articles 214(1) and 215(1) of the Union Customs Code and Article 178(1)(b) and (c) of Delegated Regulation 2015/2446, is it possible for the holder of the 'free zone' special procedure to discharge that procedure relying solely on a note concerning the customs status of the goods made by a customs authority official on the transport document for the goods (CMR), without checking for itself the validity of the customs status of those goods?
3. If the answer to question 2 is negative, what level of verification in accordance with Articles 214(1) and 215(1) of the Union Customs Code and Article 178(1)(b) and (c) of Delegated Regulation 2015/2446 is sufficient in order to consider the 'free zone' special procedure to have been correctly discharged?
4. Was the holder of the 'free zone' special procedure entitled to have a legitimate expectation as a result of the confirmation by the customs authorities that the customs status of the goods had changed from 'non-Union goods' to 'Union goods', even though that confirmation did not indicate the reason for that change of status of the goods or any information which allowed that reason to be verified?

5. If the answer to question 4 is negative, may the fact that, in other proceedings brought before a national court, it was ruled, by final judgment, that, in accordance with the procedures laid down by the customs authorities, the holder of the customs procedure had not committed any infringement with regard to the 'free zone' customs procedure constitute a ground for exemption from the customs debt arising under Article 79(1)(a) and 3(a) of the Union Customs Code, in the light of the principle of *res judicata* laid down in national law and EU law?

- (¹) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ 2015 L 343, p. 1).
- (²) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ 2013 L 269, p. 1).

**Request for a preliminary ruling from the Vestre Landsret (Denmark) lodged on 21 June 2023 —
Anklagemyndigheden v ILVA A/S**

(Case C-383/23, ILVA)

(2023/C 304/16)

Language of the case: Danish

Referring court

Vestre Landsret

Parties to the main proceedings

Appellant: Anklagemyndigheden

Respondent: ILVA A/S

Questions referred

1. Must the term 'undertaking' in Article 83(4) to (6) of the General Data Protection Regulation (¹) be understood as an undertaking within the meaning of Articles 101 and 102 TFEU, in conjunction with recital 150 of that regulation, and the case-law of the Court of Justice of the European Union concerning EU competition law, so that the term 'undertaking' covers any entity engaged in an economic activity, regardless of that entity's legal status and the way in which it is financed?
2. If the answer to the Question 1 is in the affirmative, must Article 83(4) to (6) of the General Data Protection Regulation be interpreted as meaning that, when imposing a fine on an undertaking, regard must be had to the total worldwide annual turnover of the economic entity of which the undertaking forms part, or only the total worldwide annual turnover of the undertaking itself?

- (¹) 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).

**Action brought on 14 July 2023 — Republic of Poland v European Parliament and Council of the
European Union**

(Case C-442/23)

(2023/C 304/17)

Language of the case: Polish

Parties

Applicant: Republic of Poland (represented by: B. Majczyna, acting as Agent)