

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)