

Request for a preliminary ruling from the Finanzgericht Köln (Germany) lodged on 9 November 2021 — BA v Finanzamt X

(Case C-670/21)

(2022/C 64/25)

Language of the case: German

Referring court

Finanzgericht Köln

Parties to the main proceedings

Applicant: BA

Defendant: Finanzamt X

Question referred

Are Articles 63(1), 64 and 65 TFEU to be interpreted as precluding national legislation of a Member State on the levying of inheritance tax which, for the purposes of calculating inheritance tax, provides that developed immovable property forming part of personal assets which is located in a third country (in this case: Canada) and is let for residential purposes is to be taken into account at its full value, whereas immovable property forming part of personal assets which is located within the national territory, in a Member State of the European Union or in a State of the European Economic Area and is let for residential purposes is to be taken into account at only 90 % of its value in the calculation of inheritance tax?

Request for a preliminary ruling from the Amtsgericht Hagen (Germany) lodged on 16 November 2021 — BL v Saturn Electro-Handelsgesellschaft mbH Hagen

(Case C-687/21)

(2022/C 64/26)

Language of the case: German

Referring court

Amtsgericht Hagen

Parties to the main proceedings

Applicant: BL

Defendant: Saturn Electro-Handelsgesellschaft mbH Hagen

Questions referred

1. As no automatic legal effects are specified, is the compensation rule enacted in Article 82 of the General Data Protection Regulation ⁽¹⁾ invalid in the case of non-material damage?
2. Is it necessary, for the purposes of the right to compensation, to establish the occurrence of non-material damage, to be demonstrated by the claimant, in addition to the unauthorised disclosure of the protected data to an unauthorised third party?
3. Does the accidental disclosure of the personal data of the data subject (name, address, occupation, income, employer) to a third party in a paper document (printout), as the result of a mistake by employees of the processing undertaking, suffice in order to establish infringement of the General Data Protection Regulation?
4. Where the undertaking accidentally discloses, through its employees, data entered in an automated data processing system to an unauthorised third party in the form of a printout, does that accidental disclosure to a third party qualify as unlawful further processing (Article 2(1), Article 5(1)(f), Article 6(1) and Article 24 of the General Data Protection Regulation)?