- 2. If the first question is answered in the affirmative, and having regard to the fact that the data relating to the civil identity of users, including their contact details, are not particularly sensitive data, is Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications), (¹) read in the light of the Charter of Fundamental Rights of the European Union, to be interpreted as precluding national legislation which provides for the collection of those data, corresponding to the IP addresses of users, by an administrative authority, without prior review by a court or an independent administrative entity with binding power?
- 3. If the second question is answered in the affirmative, and having regard to the fact that the data relating to civil identity are not particularly sensitive data, that only those data may be collected and they may be collected solely for the purposes of preventing failures to fulfil obligations which have been defined precisely, exhaustively and restrictively by national law, and that the systematic review of access to the data of each user by a court or a third-party administrative entity with binding power would be liable to jeopardise the fulfilment of the public service task entrusted to the administrative authority which collects those data, which is itself independent, does the directive preclude the review from being performed in an adapted fashion, for example as an automated review, as the case may be under the supervision of a department within the body which offers guarantees of independence and impartiality in relation to the officials who have the task of collecting the data?

(1) OJ 2002 L 201, p. 37.

Request for a preliminary ruling from the Augstākā tiesa (Senāts) (Latvia) lodged on 30 August 2021 — SIA Mikrotīkls v Valsts ieņēmumu dienests

(Case C-542/21)

(2021/C 462/31)

Language of the case: Latvian

## Referring court

Augstākā tiesa (Senāts)

## Parties to the main proceedings

Applicant at first instance and appellant: SIA Mikrotīkls

Defendant at first instance and respondent: Valsts ienēmumu dienests

## Question referred

Must the combined nomenclature in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, (¹) as amended by Commission Implementing Regulation (EU) No 927/2012 (²) of 9 October 2012 and Commission Implementing Regulation No 1001/2013 (³) of 4 October 2013, be interpreted as meaning that subheading 8517 70 11 of the combined nomenclature can include router aerials configured for use in local area networks (LAN) and/or wide area networks (WAN)?

OJ 1987 L 256, p. 1.

<sup>(2)</sup> Commission Implementing Regulation (EU) No 927/2012 of 9 October 2012 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2012 L 304, p. 1).

<sup>(3)</sup> Commission Implementing Regulation (EU) No 1001/2013 of 4 October 2013 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2013 L 290, p. 1).