

*Applicant and respondent in the appeal on a point of law: H Lebensversicherung*

### Question referred

Is Article 56(1) of the Treaty establishing the European Economic Community (now Article 63(1) of the Treaty on the Functioning of the European Union) to be interpreted as precluding a provision of a Member State under which, when determining the taxable amount for a corporation's trade tax, dividends that derive from holdings in foreign companies of less than 10 % (free-float holdings) are to be added back to the taxable amount if and to the extent that those dividends have been deducted from the taxable amount in a previous step of the calculation, whereas, with regard to such dividends that derive from free-float holdings in companies with registered office in the Member State concerned, no deduction and, consequently, no add-back of the dividends is to take place in the calculation of the taxable amount for trade tax?

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**Request for a preliminary ruling from the Landgericht Erfurt (Germany) lodged on 19 April 2022 —  
Seven.One Entertainment Group GmbH v Corint Media GmbH**

(Case C-260/22)

(2022/C 284/19)

*Language of the case: German*

### Referring court

Landgericht Erfurt

### Parties to the main proceedings

*Applicant:* Seven.One Entertainment Group GmbH

*Defendant:* Corint Media GmbH

### Questions referred

1. Must Directive 2001/29/EC<sup>(1)</sup> be interpreted as meaning that broadcasting organisations are entitled, directly and originally, to the right to the fair compensation provided for under the 'private copying' exception, in accordance with Article 5(2)(b) of Directive 2001/29/EC?
2. Having regard to their right under Article 2(e) of Directive 2001/29/EC, can broadcasting organisations be excluded from the right to fair compensation under Article 5(2)(b) of Directive 2001/29/EC because they may also be entitled to fair compensation in their capacity as film producers under that provision?
3. If Question 2 is answered in the affirmative:

Is the general exclusion of broadcasting organisations permissible even though, depending on their specific programming, they sometimes acquire film producers' rights only to a very small extent (in particular in the case of television channels with a high proportion of programmes licensed from third parties) and they sometimes acquire no film producers' rights at all (in particular in the case of radio broadcasters)?

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<sup>(1)</sup> Directive 2001/29/EC of the European Parliament and of the Council of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society (OJ 2001 L 167, p. 10).