

Question referred

In the qualified universal proceedings outlined by Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings,⁽¹⁾ in which it is permissible to open secondary proceedings that apply exclusively to assets situated in the State where the proceedings are opened, can Article 35 and Article 7(1) [and] (2)(g) and (h) in conjunction with recital 72 be interpreted as meaning that application of the law of the State of the opening of the secondary proceedings 'to the treatment of claims arising after the opening of insolvency proceedings' relates to claims arising after the opening of the main proceedings rather than of the secondary proceedings?

⁽¹⁾ OJ 2015 L 141, p. 19.

**Request for a preliminary ruling from the Commissione tributaria provinciale di Genova (Italy)
lodged on 19 December 2022 — OSTP Italy Srl v Agenzia delle Dogane e dei Monopoli, Ufficio delle
Dogane di Genova 1, Agenzia delle Dogane e dei Monopoli, Ufficio delle dogane di Genova 2 and
Agenzia delle Entrate — Riscossione — Genova**

(Case C-770/22)

(2023/C 121/07)

Language of the case: Italian

Referring court

Commissione tributaria provinciale di Genova

Parties to the main proceedings

Applicant: OSTP Italy Srl

Defendants: Agenzia delle Dogane e dei Monopoli, Ufficio delle Dogane di Genova 1, Agenzia delle Dogane e dei Monopoli, Ufficio delle dogane di Genova 2, Agenzia delle Entrate — Riscossione — Genova

Question referred

May Articles 43, 44 and 45 of Regulation (EU) No 952/2013⁽¹⁾ be interpreted as precluding the compatibility with EU law of national legislation which provides for the immediate enforceability of judgments delivered at first instance by national courts, which have the effect of annulling, in whole or in part, tax payment orders relating to the European Union's own resources?

⁽¹⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast) (OJ 2013 L 269, p. 1).

**Request for a preliminary ruling from the Juzgado de lo Mercantil No 1 de Palma de Mallorca (Spain)
lodged on 19 December 2022 — Victoriano and Others v Air Berlín PLC & CO Luftverkehrs KG,
Sucursal en España, Air Berlín PLC & CO Luftverkehrs KG**

(Case C-772/22, Air Berlín)

(2023/C 121/08)

Language of the case: Spanish

Referring court

Juzgado de lo Mercantil No 1 de Palma de Mallorca

Parties to the main proceedings

Applicants: Victoriano, Bernabé, Jacinta, Sandra, Patricia, Juan Antonio, Verónica