

**Parties to the main proceedings**

*Appellant:* Hoteles Piñero Canarias, S.L.

*Respondent:* Keefe (by his litigation friend Eyton)

**Questions referred**

- 1) Is it a requirement of Article 11.3 <sup>(1)</sup> that the injured person's claim against the policy holder/insured involves a matter relating to insurance in the sense that it raises a question about the validity or effect of the policy?
- 2) Is it a requirement of Article 11.3 that there is a risk of inconsistent judgments unless joinder is permitted?
- 3) Does the court have a discretion whether or not to permit joinder of a claim which falls within Article 11.3?

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<sup>(1)</sup> Council Regulation (EC) No 44/2001 of 22 December 2000 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters (OJ 2001 L 12, p. 1)

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**Request for a preliminary ruling from the Finanzgericht Düsseldorf (Germany) lodged on 17 August 2017 — Deutsche Post AG v Hauptzollamt Köln**

**(Case C-496/17)**

(2017/C 347/25)

*Language of the case: German*

**Referring court**

Finanzgericht Düsseldorf

**Parties to the main proceedings**

*Applicant:* Deutsche Post AG

*Defendant:* Hauptzollamt Köln

**Question referred**

1. Is the second subparagraph of Article 24(1) of Commission Implementing Regulation (EU) 2015/2447 <sup>(1)</sup> of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code to be interpreted as meaning that this provision permits the customs authority to request the applicant to inform it of the tax identification numbers issued by the German Bundeszentralamt für Steuern (Federal Central Tax Office) for the purpose of income tax collection and the tax offices responsible for the income tax assessment of the members of the applicant's supervisory board, its managing directors, heads of department, head of accounts, head of the customs department as well as those individuals responsible for customs matters and those dealing with customs matters employed by the applicant?

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<sup>(1)</sup> OJ 2015 L 343, p. 558.