

Litigation Chamber

Decision on the merits 30/2022 of 4 March 2022

File number: DOS-2021-00495

Subject: Complaint against the FPS Finances following the processing of personal data

inaccurate personal data and the unauthorized communication of personal data

personal to third parties

The Litigation Chamber of the Data Protection Authority, made up of Mr Hielke

Hijmans, chairman, and Messrs. Dirk Van Der Kelen and Frank De Smet;

Having regard to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the

protection of natural persons with regard to the processing of personal data and

to the free movement of such data, and repealing Directive 95/46/EC (general regulation on the

data protection), hereinafter GDPR;

Considering the law of December 3, 2017 establishing the Data Protection Authority, hereinafter

ACL;

Having regard to the internal regulations as approved by the House of Representatives on

December 20, 2018 and published in the Belgian Official Gazette on January 15, 2019;

Considering the documents in the file;

made the following decision regarding:

The complainant:

Madame X, hereinafter "the complainant";

The defendant :

The Federal Public Finance Service, with its head office on Boulevard du Roi

albert

II 33/015,

number

company 0308.357.159,□

below□

" the defendant ".□

## I. Facts and procedure□

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1. The complaint concerns the alleged processing of inaccurate or non-updated data at the□  
subject of the complainant by the Team Invordering Natuurlijke Personen Gent-Rand, with for□  
consequence that his personal data of a tax nature would have two□  
illicitly disclosed to his ex-partner and his girlfriend.□

2. The complainant is a natural person subject to tax. During the period□  
taxable (income year 2018), she was legally cohabiting with her ex-partner at [...].□  
This legal cohabitation ended on June 26, 2019, after which the complainant moved to□  
[...] on July 20, 2019, then at his current address at [...] from February 20, 2020.□

3. On October 29, 2019, the complainant and her ex-partner filed a statement□  
common to personal income tax for the tax year 2019, year of□  
2018 income. On May 13, 2020, the complainant and her ex-partner were informed that a□  
common taxation has been established. The plaintiff and her ex-partner are asked to pay□  
amount you have to pay. They are also informed of the possibility of requesting a plan of□  
payment in the event of payment difficulties.□

4. The complainant invokes this possibility and, on September 7, 2020, asks the administration□  
tax to grant him a payment plan. An e-mail from the tax administration dated□  
September 7, 2020 informs the complainant that her payment plan request has been□  
approved. The title of this message is "Sir [...], Madam [...]1", while the complainant□  
is designated as the recipient of the message, with their current address.□

5. On September 16, 2020, the complainant's ex-partner was informed that there was talk of a□  
outstanding balance. By message of January 14, 2021, the complainant and□

her ex-partner to pay a balance of default interest. This message is sent to

the (former) address where the complainant legally cohabited with her ex-partner.

6. On January 31, 2021, the complainant filed a complaint with the Frontline Service of

the Data Protection Authority. She complains that her ex-partner was able to

access their tax data.

7. On February 1, 2021, the Frontline Service asked the complainant to forward the

communication already conducted with the tax authorities - to which reference is made in the

point 4 of the complaint form. The complainant responds with a message dated February 2

2021 in which it communicates the details of the payment plan and exchanges with the

respondent.

8. In an email dated February 3, 2021, the Frontline Service briefly explains its

request of February 1, 2021. The complainant responds with an email dated February 12, 2021

1 The new partner of Mr. [...].

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in which she communicates her e-mail of January 31, 2021 addressed to the tax authorities

and also confirms having received no response.

9. On February 15, 2021, the complaint was declared admissible by the Service de première ligne in

pursuant to Articles 58 and 60 of the LCA and is transmitted to the Litigation Chamber pursuant to

of article 62, § 1 of the LCA.

10. On March 11, 2021, the Litigation Chamber decides to request an investigation from the Service

inspection pursuant to Articles 63, 2° and 94, 1° of the LCA.

11. On March 12, 2021, the Litigation Chamber's request to conduct an investigation was

forwarded to the Inspection Department, with the complaint and the inventory of parts, in accordance

in article 96, § 1 of the LCA.

12. On March 16, 2021, the Inspection Service asked the complainant to provide certain

information. The complainant responds with an email dated March 22, 2021 in which she

further confirms that she was unaware of the possibility of having her

personal data, held by the defendant, and which it has in the meantime sent

a request to that effect to the defendant.

13. On March 23, 2021, the Information Security and Privacy Protection Service

of the SPF Finances (hereinafter: SSIPVP) informed the complainant that it was not competent to

process his claim and direct him to the Respondent's Contact Centre. By dated e-mail

from March 23, 2021,

the complainant communicates to the Inspection Service

the reaction

aforementioned of the SSIPVP.

I.1. Inspection report

14. On April 21, 2021, the Inspection Service's investigation is completed, the report is submitted to the

file and the file is submitted by the Inspector General to the President of the Chamber

Litigation (article 91, § 1 and § 2 of the LCA).

The report contains observations on the subject of the complaint and concludes that it would be contrary

the interest of an effective and proportionate investigation (article 64, § 2 of the LCA) as well as the

recital 1412 and Article 57.1.f of the GDPR<sup>3</sup> to carry out an additional investigation into

the plaintiff's claim, because:

2 Recital 141 of the GDPR: [...] The investigation following a complaint should be carried out, under judicial control,

to the appropriate extent required by the particular case [...].

3 Article 57 of the GDPR: Without prejudice to the other tasks provided for under this regulation, each authority of

control, on its territory: [...] f) deal with complaints lodged by a data subject or by a body, a

organization or association, in accordance with Article 80, examines the subject of the complaint, to the extent necessary

(emphasis added by the Litigation Chamber).

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i.

the plaintiff specifies that her complaint only targets the defendant, and not his ex-partner, since the latter never received a letter and was therefore never informed of unpaid balances;

ii.

there is no indication that a data breach has occurred in the company's personnel, even after further questioning of the complainant;

iii.

there are not enough concrete and serious clues to pursue an investigation against the defendant beyond the plaintiff's claim;

iv.

the complaint relates to a matter other than the application of the protection law on data, namely a specific discussion on whether the plaintiff, as debtor of tax debts, was correctly informed or not by the tax authorities, as well as on the question of which parties must be explicitly informed or not in this context;

v.

these matters are matters for tax law rather than for the law on the protection of data, and it is therefore not demonstrated that the DPA is competent to examine the complainant's claim.

15. On August 20, 2021, the Litigation Chamber decides, pursuant to Articles 95, § 1, 1° and 98 of the LCA, that the file is ready for examination on the merits.

16. On August 31, 2021, the provisions referred to in Article 95, § 2, as well as those referred to in Article 98 of the LCA are notified to the parties concerned by registered letter. They are also informed of the deadlines for presenting their means of defense in accordance with section 99 of the LCA.

17. In particular, the Litigation Division invites the defendant to provide in its

conclusions of explanations□

additional information regarding□

Communication□

potentially unauthorized tax and financial data on the complainant□

to her ex-partner, given that he and the complainant were no longer living together□

legal since the end of June 2019 and that they were, moreover, registered at two addresses□

different when requesting the payment plan. The Litigation Chamber□

also asks both parties to explain to what extent it has in the meantime been□

complied with the complainant's request to exercise her right of rectification and why,□

on March 23, 2021, the SSIPVP did not consider itself competent to process the request of the□

plaintiff, in view of a possible violation of Articles 12.2, 12.3 and 16 of the ACL□

juncto article 8 of the law of August 3, 2012 laying down provisions relating to the processing of□

personal data carried out by the Federal Public Service Finance within the framework□

of its missions<sup>4</sup>, as well as a possible violation of article 7 of the law of April 11, 1994□

4 Article 8 - An Information Security and Protection Service is hereby created within the Federal Public Finance Service□

of Privacy, which is placed under the direct authority of the Chairman of the Management Committee of the Federal Public Service□

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relating to the publicity of the administration<sup>5</sup>. In addition, the Litigation Chamber asks the□

respondent to take a position in its submissions on the applicability of the GDPR to the□

tax legislation, having regard to the hierarchy of rules according to which Union law□

in principle takes full precedence over national law.□

18. With regard to the findings relating to the subject matter of the complaint, the final deadline for□

receipt of the respondent's response was set for October 12, 2021, that of the respondent's□

complainant on November 2, 2021 and, finally, that of the respondent's reply on November 23□

2021.□

19. On September 2, 2021, the defendant requested a copy of the file (article 95, § 2, 3° of the□

LCA), which was sent to him electronically on September 6, 2021.□

This service assists the data protection officer in carrying out his duties provided for by the Regulation□

(EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons at□

with regard to the processing of personal data and on the free movement of such data, and repealing Directive□

95/46/EC, as well as within the framework of the measures taken pursuant to this Regulation.□

5 Article 7 - When a person demonstrates that an administrative document of a federal administrative authority contains□

inaccurate or incomplete information concerning it, this authority is required to make the required corrections without□

costs for the person concerned. The rectification takes place at the written request of the interested party, without prejudice to the□

procedure prescribed by or under the law.□

The federal administrative authority which cannot reserve an immediate follow-up to a request for rectification or which□

rejects communicates within sixty days of receipt of the request the reasons for the adjournment or rejection.□

In the event of adjournment, the period may never be extended by more than thirty days. In case of no communication□

within the prescribed period, the request is deemed to have been rejected.□

When the request is addressed to a federal administrative authority which is not competent to provide the□

corrections, the latter informs the applicant without delay and communicates to him the name and address of the authority which□

according to his information, is competent to do so.□

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## I.2. Respondent's response□

20. On October 11, 2021, the Litigation Chamber receives the respondent's response.□

I.2.1. First ground - Absence of unauthorized communication of tax data to the former□

partner□

21. The Respondent first states that there is no question of a communication□

unauthorized tax data to the complainant's ex-partner, since the data□

taxes in question relate to the 2018 income year, which is the taxable period□

during which the complainant was still legally cohabiting with her ex-partner.□

22. In addition, the Respondent indicates that legal cohabitants are assimilated to married couples□

in terms of taxation<sup>6</sup>, that in principle, a common tax is established at the expense of legal cohabitants<sup>7</sup> and that, in principle, the two partners are jointly and severally bound to settlement of the income tax debt of one of the partners with their funds proper and common<sup>8</sup>. Therefore, with respect to the tax debt, the ex-partner is not a third party, because it is (with the plaintiff) jointly and severally bound to settle it, regardless of whether the legal cohabitation has meanwhile ended.

23. The fact that the complainant herself did not receive any notification from the tax authorities concerning the balance of tax debts and default interest is, according to the defendant, more of a tax law issue than a GDPR enforcement issue.

I.2.2. Second ground - Absence of request for rectification before the lodging of the complaint with the ODA

24. With regard to the complainant's request for rectification and the SSIPVP's response, the respondent infers from the file that the complainant filed her complaint without first concretely asked the defendant to modify or update his data. More Specifically, the Respondent asserts that on the very day she filed her complaint in the form digital, the plaintiff contented itself with complaining and criticizing the operation of the tax administration.

25. It was only after the message of 16 March 2021 from the Inspection Service, asking the complainant if she had asked the tax authorities to rectify her data, that the complainant responded with a message addressed to the tax authorities. In particular, it is not that on March 22, 2021, that is to say after the filing of the complaint, that the complainant requested the tax authorities to check his data and modify them if necessary.

<sup>6</sup> Article 2, § 1, 2° and 3° of the 1992 Income Tax Code.

<sup>7</sup> Art. 126, § 1 of the Income Tax Code 1992.

<sup>8</sup> Art. 394, § 1, paragraph 1, of the Income Tax Code 1992; art. 10, § 1, paragraph 1, of the Code of April 13, 2019 of

Amicable and forced recovery of tax and non-tax debts.



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26. According to the Respondent, the reason why the SSIPVP informed the Complainant that it was not□  
competent to deal with his request is that the SSIPVP had examined and assessed the request□  
of the complainant, then, after having noted that the complainant's data were□  
correctly recorded, had sent it back to the Contact Center of the FPS Finances in order to□  
contact the collection services, assuming that there could be an error□  
in the files of the General Administration of Collection and Recovery□  
to which the SSIPVP does not have access.□

27. The Respondent also clarifies that the contact details in the tax databases□  
are updated on the basis of external data (Banque-Carrefour des Entreprises,□  
national register, communications from municipalities, etc.), but also on simple□  
request to this effect from the taxpayer concerned addressed to the tax administration which manages□  
the tax file.□

28. In conclusion, the Respondent confirms that the Complainant's data have in the meantime been□  
rectified by the tax authorities.□

### I.2.3. Third plea - Applicability of the GDPR and lawfulness of the processing□

29. Finally, regarding the applicability of the GDPR to tax legislation, the Respondent clarifies that□  
the General Administration of Collection and Recovery is legally required to□  
collect taxes under article 3 of the Code of April 13, 2019 of collection□  
amicable and forced tax and non-tax debts. In addition, tax collection is□  
a mission of general interest since it affects public resources and has been□  
entrusted to the defendant by the legislator. Furthermore, the defendant argues that the treatment□  
in this case was necessary to safeguard the vital interests of a person other than□  
the plaintiff, namely her ex-partner who is jointly and severally liable to settle the tax debt□  
with its own funds. As the collection of taxes also affects the funds of□  
the ex-partner, although the legal cohabitation has in the meantime ended, the defendant declares□

that he was required to notify the ex-partner of the tax debt, outstanding balance and interest

moratoriums.

30. The Litigation Division did not receive a reply from the complainant.

31. On November 18, 2021, the Litigation Chamber received the defendant's reply. not having received no reply from the Complainant, the Respondent assumes that the Complainant did not not filed a reply. Accordingly, the Respondent maintains its position as as set out in the response of October 11, 2021.

## II. Motivation

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II.1. Unauthorized communication of the complainant's personal data to his ex-partner

32. In the complaint of January 31, 2021, the defendant is accused of having communicated, on two at least times, tax information about the complainant to her ex-partner, so that the latter would have had undue access to certain tax data on the complainant.

33. In this regard, the Litigation Division first recalls that all processing processing of personal data, as well as some manual processing, fall within the scope of the GDPR, unless an exception of Article 2 of the GDPR - no relevant here - applies. This means, among other things, that a treatment must be based on one of the legal bases referred to in Article 6 of the GDPR.

34. Under Article 4, § 1 of the LCA, the DPA is competent for “monitoring compliance with fundamental principles of the protection of personal data in the context of this law and other legislation which contain provisions relating to the processing of personal data” and, consequently, the control of the law of August 3, 2012 also falls within its remit, since it relates entirely to the processing of personal data by the Federal Public Service Finance. Contrary to finding of the Inspection Service, the Litigation Chamber considers that the processing in

cause belongs to□

the competence of□

ODA, and in particular□

bedroom□

Litigation<sup>9</sup>. This also follows from the provisions of Article 8 of the Charter□

European Union of Fundamental Rights and Article 51 of the GDPR.□

35. In its judgment of 1 December 2021, concerning a decision taken against the SPF□

Finances (the same data controller), the Court of Markets ruled that in□

certain situations, there may be a question of an abuse of rights on the part of a plaintiff. The□

Litigation Chamber generally points out that it is not easy to establish an abuse of□

right in the name of a plaintiff. Another conception could make the useful effect of the right□

of complaint referred to in the GDPR and the LCA - a real element of the right of a natural person□

to data protection - is threatened in a specific case<sup>10</sup>.□

36. In this concrete case, the Litigation Chamber examined whether it could be□

question of an abuse of rights on the part of the complainant. In this regard, the House□

Litigation emphasizes first of all that the plaintiff in no way disputes the amounts□

that she owes to the defendant, but rather complains that her tax data has been□

mistakenly communicated to third parties. The fact that the complainant did not ask□

explicitly a modification of his data with the competent department of the□

defendant, before filing a complaint with the Frontline Service, cannot,□

<sup>9</sup> Decision on the merits 66/2021 of 4 June 2021, para. 65-66.□

<sup>10</sup> Judgment of the Brussels Court of Appeal (Section 19A, Court of Markets) of 1 December 2021, SPF Finances c. ODA,□  
2020/AR/582, p. 25-36.□

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according to the Litigation Chamber, to be considered as an indication and certainly not□

as conclusive evidence that the Complainant abused her right of complaint under the□

GDPR.□

37. In this case, when the Complainant received approval for her payment plan and□  
noticed that his ex-partner and current partner were mentioned in the title,□  
it could reasonably have assumed that the defendant did not have the data to□  
correct personal character. This problem is, moreover, independent of the observation□  
that the complainant did not receive any advice from the tax authorities concerning□  
the unpaid balance of tax debts and default interest. In view of the above, the□  
Litigation Chamber considers that the complaint does not constitute an abuse of rights.□

38. It can be deduced from the file that the tax information, the communication of which is not□  
authorized according to the complainant is alleged against the defendant, relate to the elements□  
following:□  
has.□

approval of a payment plan request, dated September 7, 2020;□

b. a message relating to the balance of the tax debt, dated September 16, 2020;□

vs. a request for payment of default interest, dated January 14, 2021.□

39. The Litigation Chamber will then verify the legality of each of these processing operations.□

II.1.1. Approval of a payment plan request, dated September 7, 2020□

40. Based on the exhibits submitted by the defendant, the Litigation Chamber understands that□  
the complainant herself received approval of her plan request on September 7, 2020□  
of payment (a), indicating his current address but with the surname and first name of his ex-□  
partner and his partner at the time in the title of this message. This first message□  
failing to demonstrate that the personal data of the complainant has□  
also been disclosed to third parties, the Litigation Chamber considers the complaint unfounded□  
with respect to this first message, with respect to unauthorized communication□  
personal data of the complainant to third parties<sup>11</sup>.□

II.1.2. Message relating to the balance of the tax debt, dated September 16, 2020□

41. With regard to the message relating to the balance of the tax debt (b), which the complainant received of her ex-partner on September 16, 2020, the Litigation Chamber finds that this message apparently refers to the outstanding balance under the payment plan joint taxation for tax year 2019, income year 2018,

11 For the rest, the Litigation Chamber refers to its policy of dismissal, section 3.1, A.2, available on the site

ODA: <https://www.gegevensbeschermingsautoriteit.be/publications/sepotbeleid-van-de-geschillenkamer.pdf>. website

of

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particularly when the complainant and her ex-partner were still legally cohabiting in [...].

42. In its defence, the defendant indicates that the processing of data to personal character in the context of the collection of taxes results first of all from a legal obligation incumbent on it, namely article 3 of the Code of April 13, 2019 of amicable and forced recovery of tax and non-tax debts<sup>12</sup>. The defendant then affirms that the collection of taxes "[is] a mission of general interest since it affects public resources" and that sending a message to a taxpayer concerning a tax debt "is necessary for the performance of a mission of general interest entrusted to the defendant". Finally, the Respondent indicates that the treatment in this case "[is] in necessary to safeguard the vital interests of a person other than the complainant (i.e. the ex-partner who is jointly and severally liable for the settlement of the tax debt with his own funds)"<sup>14</sup>.

43. Based on the exhibits in this case and the submissions filed by the Respondent, the Litigation Chamber understands that the defendant, in this case, processed the data to

personal character of the complainant in a lawful manner insofar as the processing  
arises from and is necessary for the legal obligation to collect tax claims and not  
taxes, for which the defendant is responsible under article 2 of the law of August 3, 2012 and  
article 3 of the Code of April 13, 2019. Consequently, the Litigation Chamber judges that the  
complaint relating to unauthorized communication of the personal data of  
the complainant to third parties is unfounded, because the message of September 16, 2020 addressed to  
the ex-partner is part of the collection of the tax debt due following a  
joint taxation for 2018 income (2019 tax year)<sup>15</sup>.

44. However, the Litigation Chamber would like to point out that the requirement that any  
data processing must be based on one of the lawful grounds referred to in Article 6 of the  
GDPR<sup>16</sup> is also part of the principles of honesty and transparency that the  
of

website

<sup>12</sup> Defendant's response, p. 7.

<sup>13</sup> Ibid., p. 7-8.

<sup>14</sup> Ibid., p. 8.

<sup>15</sup> For the rest, the Litigation Chamber refers to its policy of dismissal, section 3.1, A.2, available on the  
site

ODA: <https://www.gegevensbeschermingsautoriteit.be/publications/sepotbeleid-van-de-geschillenkamer.pdf>.

<sup>16</sup> The lawfulness ground must exist as long as the processing continues. If a controller were to  
modify the lawfulness ground during processing, he could only do so if he fulfills all the conditions  
application of this ground and should also inform the person concerned, and respect all other  
applicable provisions of the GDPR, as if it were somehow starting from scratch for this processing. See also the  
Decision 38/2021 of March 23, 2021, available on the DPA website. If the legal basis is consent, the  
modification of the legal basis is not permitted. See par. 31 in decision 3/2021 of 13 January 2021, available at

the ODA website.□

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controller must apply (Article 5.1.a of the GDPR - as explained in□

recital 39 GDPR)17.□

45. In addition, the Litigation Chamber recalls that the processing based on Article 6.1.d of the□

GDPR must be necessary "to safeguard the vital interests of the data subject□

or another natural person". Apart from the fact that it is up to the person responsible for the□

processing to determine in advance the appropriate legal basis, the conditions of□

Article 6.1.d of the GDPR must also be interpreted strictly, so that□

the application of this provision is generally limited to processing which cannot□

manifestly not be founded on another legal basis18 and in circumstances□

life threatening. The Litigation Chamber therefore concludes that Article 6.1.d of the□

GDPR can only be used as a basis for the collection of taxes in circumstances□

absolutely exceptional.□

46. In view of these strict conditions and given that the Respondent also fails to demonstrate□

that the processing of personal data in the context of the collection of□

taxes is necessary to protect the physical integrity or the life of the plaintiff or□

of his ex-partner, the Litigation Chamber concludes that the defendant commits□

this case an error in using Article 6.1.d of the GDPR as a ground of lawfulness for the□

processing within the framework of the legal mission of the defendant. In fact, it would suffice□

to justify the processing of the personal data of the persons concerned□

for tax collection purposes on the basis of Article 6.1.c or 6.1.e of the GDPR. The elements□

precedents - multiple bases for the same processing and abusive use of Article 6.1.d of the□

GDPR - not having been the subject of a contradictory debate, the Litigation Chamber decides□

not to impose any sanctions on these points.□

II.1.3. Request for payment of default interest, dated January 14, 2021□

47. Finally, the Litigation Chamber finds that the request of January 14, 2021 for payment

default interest (c), which the plaintiff's ex-partner received by mail,

was also sent to the complainant and her ex-partner, at the same address where the

two parties legally cohabited during the 2019 tax year. Thus, the

Chambre Litigation concludes that we cannot affirm either with regard to this

last message that the defendant was guilty of unauthorized communication

17 See in this regard Articles 13.1.c and 14.1.c of the GDPR.

18 See recital 46 of the GDPR: "The processing of personal data should also be considered

as lawful where it is necessary to protect an interest essential to the life of the data subject or that of a

other natural person. The processing of personal data based on the vital interest of another person

physical should in principle only take place where the processing cannot manifestly be based on another

legal basis. [...]"

19 See also <https://www.autoriteprotectiondonnees.be/professionnel/rgpd-/bases-juridiques/sauvegarde-des-interets->

vital.

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personal data of the complainant. The Litigation Chamber considers

therefore that the complaint is also unfounded for this treatment.

48. With regard to the Respondent's failure to write to the Complainant, the Chamber

Litigation believes that this does not fall within its competence, given that no

processing of his personal data has therefore taken place.

49. According to the Litigation Division, all of the elements set out above justify, in

case, to first take a decision on the basis of Article 100, § 1, 1° of the LCA, and

more specifically to dismiss the complaint relating to the communication of data

taxes on the complainant to her ex-partner, because this complaint is clearly not

founded<sup>20</sup>.

II.2. Processing of inaccurate personal data about the complainant and request



rectification□

50. Based on the investigation report, the Litigation Division also understands that the□  
complainant has sent a formal request for rectification of her personal data□  
staff at the SSIPVP of the FPS Finances, but that the latter did not consider itself competent□  
to process her request and directed her to the Contact Center of the FPS Finances.□

51. In view of Articles 12.2, 12.3, 12.4 and 16 of the GDPR, the Litigation Chamber must□  
determine whether the respondent properly complied with the complainant's request for□  
rectification of their personal data. In this regard, the Litigation Chamber□  
also refers to article 8 of the law of 3 August 2012 laying down provisions relating to□  
processing of personal data carried out by the Federal Public Service□  
Finances within the framework of its missions, as well as to the declaration of confidentiality of the□  
defendant, juncto article 7 of the law of April 11, 1994 relating to the publicity of the administration.□

52. The Litigation Chamber notes that at the time of her complaint, the complainant had not□  
yet submitted a concrete request for modification of his data to the defendant. In this□  
regard, the Litigation Chamber has also already ruled that the complaint is only a "point of□  
departure" and that additional grievances may also be raised during□  
proceedings, provided that the defendant has the possibility of defending himself against them<sup>21</sup>.□  
The fact that the complainant did not ask the competent service of the defendant to modify its□  
data only after their complaint to the Front Line Service, and more specifically□  
during the investigation by the Inspection Service, does not therefore prevent the Chamber□  
of□

website□

20 For the rest, the Litigation Chamber refers to its policy of dismissal, section 3.1, A.2, available on the□  
site□

ODA: <https://www.gegevensbeschermingsautoriteit.be/publications/sepotbeleid-van-de-geschillenkamer.pdf>.□

21 Note on the complainant's position in the proceedings before the Litigation Chamber, p. 4, available on the website of

ODA

([https://www.gegevensbeschermingsautoriteit.be/publications/nota-inzake-de-positie-van-de-klager-in-de-](https://www.gegevensbeschermingsautoriteit.be/publications/nota-inzake-de-positie-van-de-klager-in-de-procedure-bij-de-geschillenkamer.pdf)

[procedure-bij-de-geschillenkamer.pdf](https://www.gegevensbeschermingsautoriteit.be/publications/nota-inzake-de-positie-van-de-klager-in-de-procedure-bij-de-geschillenkamer.pdf)); see also Decisions 17/2020 and 41/2020.

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Litigation to find that the defendant violated the GDPR in the exercise of

his rights.

53. Furthermore, the Respondent asserts that the SSIPVP examined and judged the Complainant's request

dated March 22, 2021 before directing it to Respondent's Contact Center, after

having found that the complainant's data had been correctly recorded, the

SSIPVP not having access to the defendant's files.

54. In this regard, the Litigation Chamber notes first of all that the response of the SSIPVP to the

complainant does not sufficiently explain how the SSIPVP examined her request.

Indeed, it is established that on March 22, 2021, the complainant exercised her right of rectification of

their personal data by attaching a certificate of main residence to the

following request sent to [dataprotection@minfin.fed.be](mailto:dataprotection@minfin.fed.be):

" Dear,

Please find enclosed a certificate of principal residence.

Given the communication problems with the FPS Finances that have occurred in the past, please

please check my data and correct them if necessary. »

55. The following day, the SSIPVP replied as follows:

" Dear,

The Information Security and Privacy Protection Service (SSIPVP) is not

competent to deal with your request.

If you have any further questions, please contact the Contact Center of the FPS Finances.

You will find the necessary information via the following link:

<https://financien.belgium.be/nl/Contact/contactcenter>

Best regards,

The SSIPVP »

56. The Respondent's Privacy Statement explains, in accordance with Article 13 of the

GDPR, what rights do data subjects have and how do they

can be exercised:

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57. Given that the Complainant provided evidence - including her residence certificate

main with history - that his personal data in the Registry

national were correct, the Litigation Chamber concludes that the plaintiff could

rightly and reasonably expect that the defendant will have the same

data, in accordance with the principle of single data provision<sup>22</sup> and as is

expressly stated on the defendant's website:

58. In addition, the Litigation Chamber recalls that the defendant himself indicates in his

defenses that "contact details in tax databases are

updated on the basis of external data (Banque-Carrefour des Entreprises, register

<sup>22</sup> See para. 59 and following in this decision.

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national, municipal communications, etc.), but they are also modified on

simple request from the taxpayer concerned addressed to the tax administration which manages the

tax record".

59. In view of these statements as well as the principle of correctness in Article 5.1.d of the

GDPR, the Litigation Chamber questions the entry of personal data

erroneous by the defendant's administrative services in the context of the approval of the

request for payment plan, dated September 7, 2019<sup>23</sup>. In accordance with the principle

the unique collection of data<sup>24</sup> within the framework of the operation of the services and

bodies belonging to the public administration or carrying out tasks for it,□  
it is not, in principle, for the complainant to ensure that the personal data□  
personnel processed about it by the public administration are accurate. This principle is□  
twofold: on the one hand, it prevents each administration from collecting and processing□  
separately the personal data of citizens; on the other hand, this setting□  
network reduces the administrative burden for citizens, who only have to provide their data to□  
personal character to an administration only once. However, in his conclusion,□  
the respondent indicates that the complainant was “referred to the Contact Center of the FPS□  
Finance in order to contact collection services, assuming that he could□  
there is an error in the files of the General Administration of Collection and□  
collection to which the SSIPVP does not have access", which indicates that the exercise of its□  
right of rectification was probably not without object. More specifically, the House□  
Litigation considers this statement as an indication that the principle of collection□  
uniqueness of the data has not been sufficiently respected by the defendant.□  
60. Irrespective of the jurisdiction of the Litigation Chamber with regard to□  
conditions of application of the principle of single data collection, to which the□  
defendant and its internal services are in principle subject, any controller□  
must, pursuant to Article 5.1.d of the GDPR, ensure the accuracy of the personal data□  
staff for whom he is responsible. To the extent that a controller may not□  
be able to comply at all times with the aforementioned obligation, Article 16 of the□  
GDPR also provides the right for data subjects to inform themselves□  
the controller of the inaccuracy of the personal data and, if□  
necessary, to ask the controller to rectify the personal data□  
inaccurate or incomplete personal information.□  
61. The Litigation Chamber therefore considers that by simply directing the complainant to□  
its Contact Centre, the Respondent did not facilitate the exercise of the rights of persons□

23 See para. 40 of this decision.□

24 Also known as the principle of “single provision of data”, this principle derives from article 8, §§ 3-5 of the law of□  
August 15, 2012 relating to the creation and organization of a federal service integrator, M.B., August 29, 2012.□

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concerned and has therefore violated Articles 12.2 and 16 of the GDPR. More specifically, the Chamber□

Litigation concludes that the defendant should have informed Ms. X of the reasons given for□

the first time by the defendant in his defenses and that further, the defendant□

could have immediately communicated his request to the competent tax authorities,□

which was finally dealt with by the tax authorities<sup>25</sup>.□

With regard to the insufficient facilitation of the exercise of their rights by the parties□

concerned, the Litigation Chamber decides to formulate a reprimand against the□

defendant under Article 100, § 1, 5° of the LCA. In accordance with Articles 12.2 to 12.4□

of the GDPR, the defendant must facilitate the exercise of future claims, in particular by□

quickly communicating to the persons concerned the reasons for which their□

request was unsuccessful.□

Moreover, the Litigation Chamber recalls that it is not competent to impose□

an administrative fine to public bodies, under article 221, § 2 of the law on□

data protection<sup>26</sup>.□

III. Publication of the decision□

62. Given the importance of the transparency of the decision taken by the Litigation Chamber, this□

decision is published on the website of the Data Protection Authority,□

subject to the mention of the identification data of the defendant taking into account the interest□

general of this decision, on the one hand, and of the inevitable re-identification of the defendant in the event□

of pseudonymization, on the other hand.□

25 Respondent's Response, p. 6, para. 4.□

26 Law of 30 July 2018 on the protection of individuals with regard to the processing of personal data□

staff, M.B., September 5, 2018.□

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FOR THESE REASONS,□

the Litigation Chamber of the Data Protection Authority decides, after deliberation,□

of :□

-□

dismiss, pursuant to Article 100, § 1, 1° of the LCA, the complaint relating to the□

communication of tax information on the complainant to her ex-partner;□

-□

issue, pursuant to Article 100, § 1, 5° of the LCA, a reprimand against the□

defendant with regard to the way in which the requests of the□

data subjects regarding the exercise of their rights.□

In accordance with Article 108, § 1 of the LCA, an appeal may be lodged against this decision.□

within thirty days of notification to the Court of Markets, with□

the Data Protection Authority as defendant.□

(Signature) Hielke HIJMANS□

President of the Litigation Chamber□