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Data protection

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CJ: [redacted]

Case officer: [redacted]

Data protection complaint

[redacted]

LSA – Reference Number: IMY-2025-21457

CSA – Reference Number: [redacted]

IMI Number: A56ID 820648

Final Decision

The Data Protection Authority decides on the data protection complaint of [redacted] (complainant) of 28 August 2025 against [redacted] (controller) for a violation of the lawfulness of the processing pursuant to Article 6 GDPR as follows:

– The appeal is <u>dismissed as unfounded.</u>

<u>Legal bases</u>: Articles 4, 6, 13, 51(1), 57(1)(f) and 77(1) of Regulation (EU) 2016/679 (General Data Protection Regulation; 'the General Data Protection Regulation'): GDPR), OJ L 119, 4.5.2016, p. 1; Sections 18(1) and 24(1) and (5) of the Data Protection Act (DSG), BGBl. I No 165/1999 as amended.

REASONS

A. Arguments of the parties and course of proceedings

1. In the initiating submission of 28 August 2025, the complainant (hereinafter: BF) by the controller (consequently: BG) has been violated in the lawfulness of data processing pursuant to Art. 6 GDPR.

It explained that it had ordered two products, including a reversible bed linen 140/200 cm, and that the payment had been processed by BG. The spouse made the payments via online banking. One of the payments was returned by BG because it could not be allocated. The amount was then reimbursed. Due to the late entry in the accounts, BG raised an additional claim of EUR 2.

However, the BF did not settle this additional claim, after which the BG forwarded its data to the collection agency with the name [redacted] to enforce the claim in question. As a result, BF was asked by the debt collection agency to pay the claim in the amount of EUR 18.72.

The complaint was accompanied by correspondence between BF and the collection agency [redacted].

2. With completion of [redacted], [redacted] of 1 September 2025 informed the The Austrian Data Protection Authority informed the BF that, on the basis of its complaint at issue, a procedure under Article 56 of the GDPR had been initiated via the IT cooperation platform 'Internal Market Information System' (IMI for short) and forwarded to the lead Swedish supervisory authority, thereby suspending the decision-making period.

3. The Swedish supervisory authority then asked the BG to comment on the complaint at issue and forwarded its submission to the Austrian data protection authority via IMI. Subsequently, the preliminary proceedings of BG, in which BG referred to its legitimate interests in claiming an unpaid claim or the foreseen dunning fees, were submitted to BF in the context of the hearing of the parties granted by the discharge of 9 March 2026 to [redacted], [redacted].

4. By observations of 19 March 2026, BF stated, in the context of the adjudication of the parties, that the latter had maintained its complaint in its entirety and that there had never been any delay in payment and that there had been no legitimate open claim.

5. The Austrian Data Protection Authority submitted BF's submission to the Swedish supervisory authority via IMI on 24 March 2026.

6. By the draft decision of 22 April 2026, the Swedish supervisory authority stated that there had been no infringement of Article 6(1) of the GDPR on the basis of the facts described. The Austrian supervisory authority did not object to the draft decision.

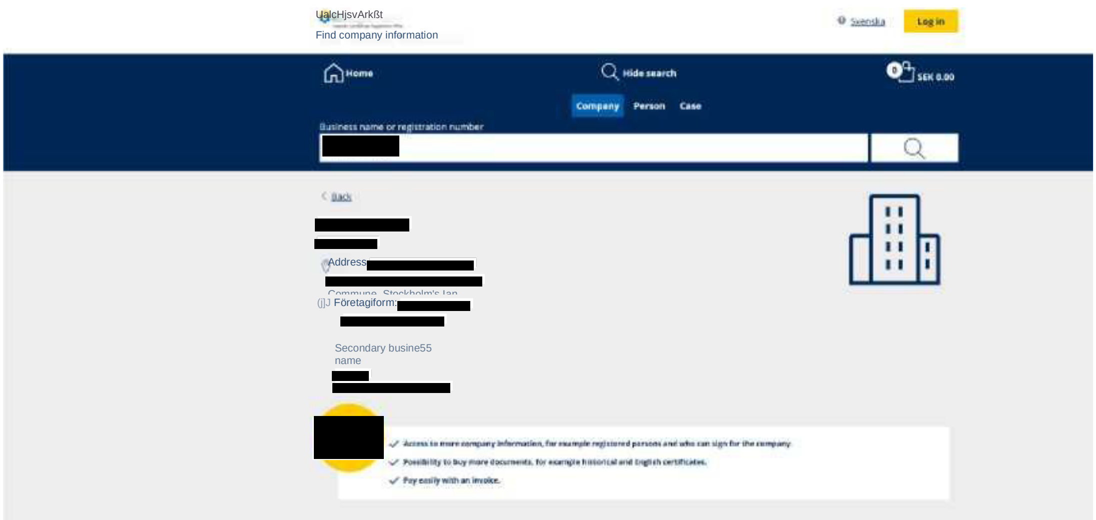
B. Subject-matter of the complaint

On the basis of the arguments put forward by the BF, it can be seen that the subject matter of the complaint is the question whether the BG has infringed the lawfulness of the data processing pursuant to Article 6 GDPR, because the BG has forwarded their personal data to the collection agency [redacted] for the purpose of pursuing a claim.

C. Factual findings

1. BG is a legal entity in the form of a public limited company under Swedish law with the Swedish commercial register number < [redacted] > and the Business address [redacted]. The object of BG's business is the provision of digital banking and payment services.

Screenshot from the website of the Swedish business register by entering the company register number of the BG (formatting not shown 1:1).



Evidence assessment: These findings result from the official search of 6 July 2026 on the homepage of the BG, available at the URLs [redacted] < [redacted] and [redacted] and the entry of the company register number in the Swedish business register, available at the URL [redacted].

2. BF ordered two products, including a reversible bed linen 140/200 cm, and the payment was processed by BG. The spouse has made the payments - according to the BF - for

the orders via online banking. However, one of the payments was returned by the BG because it could not be allocated, after which the amount was transferred again. Due to the late entry in the accounts, the BG raised an additional claim or reminder fee of EUR 2 from the BF, which was not paid by the latter. The BF has now received three reminders from the BG. Due to the non-payment, additional reminder fees have been added.

<u>Evidence assessment</u>: *These findings are based on the initiating submission of 28 August 2025 and the BF's supplementary statement of 19 March 2026 and were not disputed in the BG's observations. The fact that the BF received three reminders from the BG - as submitted by the BG in its observations of 27 February 2026 - has not been disputed by the BG in the context of the hearing of the parties. The DPA notes that the submissions of the parties to the proceedings are consistent with the points of the formal procedure, but the BF disputes that the dunning fees were correctly levied by the BG.*

3. The BG transmitted the personal data to the BF on 3 May 2025 for the purpose of recovering the debt to the collection service provider [redacted], because – according to their information – the outstanding and already overdue debt was not settled. After the outstanding claim was not paid over 120 days, it was sold to [redacted] on 18 September 2025. The BG informs its customers about this procedure in its privacy policy as well as in the terms of payment.

Excerpts of the privacy policy, which is available on the BG website at the URL < [redacted]> (formatting *not shown 1:1):*

(29) To provide collection services, i.e. overdue and receivables to be collected and sold.	From you: • Contact and identification data. From other sources: • Information on goods/services. (distributor) • information about your financial situation. (Warna credit bureaus) • Information about your use of [redacted] s services. ([redacted]) • Your contacts with the merchants where you shop or visit. (distributor)	The processing is based on a balancing of interests (Art. 6 Paragraph 1(f) of the GDPR). As part of the balancing of interests, [redacted] concludes that we have a legitimate interest in the collection and sale of receivables. We ensure that the associated processing is necessary to achieve the purpose of the processing. and that our interest outweighs your right not to have your data processed for this purpose once the claim has been settled. You can contact us to find out more Find out how this balancing has been carried out or if you object to this processing I would like to object. Our contact information can be found in section 12.

7.3.2 Debt collection companies (for overdue claims).

Description of the beneficiary: [redacted] may need to share your data if we sell or outsource the collection of unpaid, overdue claims to a third party, such as a collection company.

Purpose and legal basis: This data is passed on to collect your overdue claims. Collection companies process personal data in accordance with their own data protection declarations or exclusively on behalf of [redacted] in their capacity as processors of Klama. Debt collectors may report your unpaid liabilities to credit bureaus or authorities, which may affect your creditworthiness and ability to apply for future loans. This data is passed on on on the basis of our legitimate interest in the collection and sale of claims (Art. 6 (1) (f) GDPR). As part of the balancing of interests, [redacted] concluded that we have a legitimate interest in the collection and sale of receivables. We ensure that the associated processing is necessary to pursue this interest and that our interest does not override your right to have your data processed for this purpose, you have the right to object to this processing for reasons arising from the specific circumstances of your case. See Section 2 for more information about your rights.

Excerpts of the terms of payment available on the BG website at the URL < [redacted] (formatting *not shown 1:1):*

Costs and fees

Pay in bi* to 30 days

"Pay in up to 30 days" may be subject to an invoice fee of up to €6 per purchase. This fee is not charged on every purchase. If it is incurred, you will see the exact amount clearly in the checkout before confirming your order. The fee depends on your order value and will be charged together with your "Pay in up to 30 days" purchase. In the case of dunning fees (according to 5 1333 Abs 2 ABGB), a fee of up to EUR 2,- will be charged if you are responsible for the delay in payment.

If no payment is received by [redacted] after the third reminder, the claim will be handed over to a debt collection agency, as far as this is appropriate for the purpose of extrajudicial debt collection, resulting in further costs.

Pay later on a specific date

We will charge you a late fee if you do not pay within 34 days of the due date of your payment. We will make another attempt to charge your card within this period. If your order is more than 4 €, we will charge you a delay fee of 1 €. If you receive only part of your order and the total value is €4 or less, the delay fee is only 25% of the purchase price of the order. For example, if the total value of your order is €2 you will be charged a late payment fee of €0.50, which is 25% of €2.

You will be charged a maximum of one late payment fee per order with the option "Pay later on a specific date".

<u>*Evidence assessment*</u>*: These findings are based on the opinion of the BG of 27 February 2026 and an official search of 7 July 2026 on the websites containing the URLs < [redacted] > and < [redacted] > and have not been disputed.*

4. [redacted] sent a letter to BF asking it to pay the outstanding amount and to transfer it to [redacted]. [redacted] is a legal entity in the form of a limited liability company, registered in the commercial register under the number [redacted] with the postal business address [redacted], which is wholly owned by the [redacted]. It has an upright right to engage in the (regulated) business of exercising a debt collection institution in accordance with Paragraph 94(36) in conjunction with Paragraph 118 of the GewO 1994.

Screenshot of the letter from the collection agency [redacted] to the BF (formatting *not shown 1:1):*

Tel. (Mon-Fri, 9.00-18.00): [redacted]
Reference number: [redacted]

Dear [redacted],

[redacted] is an Austrian debt collection company. As such, we have been asked by [redacted] to clarify with you the settlement of the outstanding invoice for the following items:

- [redacted] 140/200 cm

Maybe you simply overlooked the bill or forgot to pay in the hustle and bustle of everyday life. No matter what the reason, we will find a solution together.

That's why we offer you various options to settle the outstanding receivable of **€18.72** easily and conveniently online:

- **By kicking the ur*s to our payroll you agree m cSc below linwerse according to the Dntenstfiutzerfclärun r»** [redacted]

You can also transfer the outstanding amount of €18.72:

Beneficiary: [redacted]
IBAN: [redacted]
BIC: [redacted]
Intended use: [redacted]

* Please specify only this number sequence as the intended purpose, otherwise we will not be able to assign your payment.

As soon as we have successfully booked your payment, you will receive a confirmation by e-mail. It is therefore not necessary to inform us of the payment.

Do you have any questions about this message?
Please visit our FAQ page. There we answer many questions, including the process of a collection procedure and payment methods.

Screenshot of the opinion of the BG of 27 February 2026 (formatting *not shown 1:1):*

[redacted] hereby answers the questions raised by the Swedish Data Slot Authority ("IMY") on 23 January 2026.

1. Are you the controller of the processing of personal data described in the complaint? If not, please indicate who is and why you believe this is the case. If yes, please answer the questions below.

Yes, [redacted] is the controller of the processing to which the complaint relates.

2. Is it true that you have transferred the complainant's personal data to the said collection agency? If yes, please answer the following questions.

Yes

3. Explain the purpose of the processing of personal data.

[redacted] shares personal data with debt collection companies when we sell or outsource the collection of unpaid overdue debts to these third parties. The goal is to collect overdue debt.

In this case, the complainant had an overdue debt to [redacted], which was transferred to the collection company in accordance with our routines and terms of use. In this case, the outstanding claim was outsourced to [redacted] on 3 May 2025. Since it remained unpaid for more than 120 days, it was sold to [redacted] on 18 September 2025.

<u>Evidence assessment</u>: These findings are apparent from BF's introductory submission of 28 August 2025, in particular the letter from the collection agency [redacted] contained therein, which shows that it was commissioned by BG to operate the outstanding receivable relating to the reversible bed linen 140/200 cm in the amount of EUR 18.72. The findings that BG's claim against BF was transferred to [redacted] are apparent from its observations of 27 February 2026, which were not disputed by BF in the context of the hearing of the parties.

<u>D. From a legal point of view, it follows that:</u>

<u>D.1. General</u>

Pursuant to Article 77(1) of the GDPR or Article 24(1) of the GDPR, every data subject has the right to lodge a complaint with the data protection authority if he or she considers that the processing of personal data concerning him or her infringes the GDPR or Article 1 of the first main section of the GDPR.

Pursuant to Article 4(1) of the GDPR, ‘personal data’ means any information relating to an identified or identifiable natural person (‘data subject’); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more specific characteristics that express the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

In accordance with the case law of the European Court of Justice (ECJ), the concept of personal data must also be interpreted broadly and also collects information about the person in question. This condition is met if the information is linked to a specific person by reason of its content, purpose or effects (cf. ECJ 20). 1 December 2017, C-434/16, para 34 et seq.).

The controller pursuant to Art. 4 No. 7 GDPR is the natural or legal person, authority, institution or other body that alone or jointly with others decides on the purposes and means of the processing of personal data. The decisive criterion is therefore the decision-making power over the purpose and means of the processing. The role of the controller therefore arises primarily from: from the fact, that a particular body decides has, personal data for your to process their own purposes. It is undisputed the controller the person responsible.

Processing means any operation or set of operations performed on personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, <u>disclosure by transmission,</u> dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction (cf. Article 4(2) GDPR).

According to the settled case-law of the CJEU, any processing of personal data must comply with the principles for the processing of data laid down in Article 5(1) of the GDPR and the conditions set out in Article 6 of that regulation must satisfy the lawfulness of the processing (see, inter alia, judgments of 6 October 2020, La Quadrature du Net and Others, C -511/18, C -512/18 and C -520/18, EU:C:2020:791, paragraph 208; of 22 June 2021, Latvijas Republikas Saeima (Penalties), C -439/19,EU:C:2021:504, paragraph 96, and of 20 October 2022, Digi, C-77/21, EU:C:2022:805, paragraphs 49 and 56 and C-60/22, respectively, EU:C:2023:373, paragraphs 56 and 57 of 4 May 2023). The controller bears the burden of proof in accordance with Article 5(2) of the GDPR (ibid. paragraphs 53 and 54).

In the present case, the scope of application of the General Data Protection Regulation (GDPR) is opened because the BG, as data protection controller pursuant to Article 4(7) GDPR, has transmitted the personal data of the BF pursuant to Article 4(1) GDPR to the collection agency [redacted] for the purpose of pursuing a third-party claim.

D.2. Subject of the test

With regard to the above-mentioned standards, it should also be noted at the outset that both the Data Protection Authority and the BVwG represent in permanent jurisprudence that in application-related cases – such as, in particular, the complaint procedure pursuant to Article 77 GDPR in conjunction with Art. Paragraph 24(1) of the DSG – the content of the application (present: of the complaint) the subject matter of the proceedings of the Administrative procedure (present: the subject-matter of the complaint) is constituted and limited (see BVwG decision of 17 May 2022, W214 2233132-1).

As a preliminary point, it should be pointed out that, according to the settled case-law of the VwGH, declarations of parties (including affixing) in the proceedings must be interpreted exclusively according to their objective value (cf. VwGH 06.11.2006, 2006/09/0094; 05.09.2008, 2005/12/0068; 03.10.2013, 2012/06/0185).

In its submission of 28 August 2025 initiating the proceedings, the BF argues that BG infringed the right to the lawfulness of data processing pursuant to Article 6 of the GDPR by transmitting or selling (assigning) its data to a debt collection agency with regard to the recovery of a claim.

D.3. In the matter

Under Article 6 of the GDPR, data processing is lawful only if at least one of the conditions for authorisation laid down by the EU legislature exists.

In the present case, there was indisputably no consent (or in the terminology of the GDPR: Consent) of the BF for the data processing at issue in the proceedings was still in its vital interest.

The BG relies on the ‘legitimate interests’ within the meaning of Article 6(1)(f) of the GDPR.

Article 6(1)(f) allows the processing of personal data in ‘equality relationships’ between private individuals if it is necessary to safeguard the legitimate interests of a controller or a third party (see Article 4(10)). However, those legitimate interests do not constitute a sufficient justification for the lawfulness of the processing where the interests or fundamental rights and freedoms of the data subject requiring the protection of personal data prevail. With regard to the largely identical predecessor provision (Article 7(f) DS-RL), the CJEU has laid down a ‘scheme of verification’ according to which the processing of personal data is permitted under three cumulative conditions, which is also used by the Data Protection Authority and the Supreme Court in their decision-making practice:

i. the existence of a legitimate interest pursued by the controller or by the third party or parties to whom the data are communicated;

ii. the necessity of the processing of personal data in order to achieve the legitimate interest; and
iii. no predominance of the fundamental rights and freedoms of the data subject.

In essence, the interests affected must be weighed up (balancing of interests) on a case-by-case basis, ‘although it must also be examined whether, at the time the personal data are collected and in the light of the circumstances in which they are collected, a data subject can reasonably foresee that processing may be carried out for that purpose’ (see *Kastelitz/Hötzendorfer/Tschohl* in *Knyrim*, DatKomm Art 6 para. 49, 51 GDPR (status 7.5.2020, rdb.at)).

<u>Re point (i) Existence of a legitimate interest</u>

With regard to the safeguarding of the ‘legitimate interest’, it should be noted that this term is not defined in the General Data Protection Regulation, but the CJEU has already ruled that a wide range of interests are in principle considered legitimate (see most recently CJEU C621/22 of 4 October 2024 or also the CJEU decision of 7 October 2024). December 2023, SCHUFA Holding (Exemption from residual debt), C-26/22 and C-64/22, EU:C:2023:958, paragraph 76).

As is also apparent from recital 47 of the GDPR, which concerns the concept of ‘legitimate interest’, the EU legislature did not require that the interest of a controller must be regulated by law in order for the processing of personal data carried out by that controller to be lawful within the meaning of Article 6(1)(f) of the GDPR.

The concept of ‘legitimate interest’ within the meaning of Article 6(1)(f) of the GDPR, even if it is not limited to legally established and specific interests, requires that the legitimate interest invoked is lawful (see CJEU C-621/22 of 4 October 2024, paragraphs 39 and 40).

In this regard, it should be noted that the CJEU has ruled that the processing of personal data for the purpose of asserting, exercising or defending legal claims may constitute a legitimate interest (see CJEU C-13/16 of 4 May 2017, paragraph 29, and CJEU C-597/19 of 17 June 2021, paragraph 108).

The CJEU has also already stated that the claimed interest in the protection of property, health and life must have arisen and exist at the time of processing and must <u>not only be hypothetical.</u> The interest must therefore be real and present and not speculative (cf. CJEU C -708/18 of 11. December 2019 paragraph 44 or similarly in Guidelines 1/2024 on the processing of personal data on the basis of Article 6(1)(f) GDPR, version 1.0, adopted on 8 October 2024 paragraph 17.

In the present case, the BG commissioned the collection agency [redacted] – in their view – to pursue a currently open or pending claim against the BF.

As an interim result, it must therefore be noted that there was both a current and a legitimate interest of BG in the data processing at issue. The present interest was also articulated clearly and precisely. The first of the three cumulative conditions of the legality of Article 6(1)(f) of the GDPR is therefore fulfilled.

It is not disregarded that BF argued that the claim asserted against it did not exist, but it must be countered that neither the CJEU (in Cases C-13/16 of 4 May 2017 No 29 and C-597/19 of 17 June 2021 No 108) nor the respective national supervisory authority (data protection authority) disputes the existence or non-existence of a civil claim, but limits the examination or the centre of the investigation to data processing and does not rule on the substantive existence of a civil claim between the parties to the proceedings.

<u>Re point (ii) Necessity</u>

As a preliminary point, the DPA notes that 'necessary for the purposes of the legitimate interests pursued by the controllers or by a third party' does not only cover what is useful for pursuing such an interest. The concept of necessity has an independent meaning in EU law, which must be interpreted in a way that takes full account of the objectives of data protection law. In assessing what is 'necessary', it is necessary to examine whether the legitimate interests pursued in the processing of data cannot, in practice, be equally effectively achieved by other means which are less restrictive of the fundamental rights and freedoms of the data subject.

In that context, the DPA refers again to the CJEU's decision of 4 October 2024 on C-621/22, in which it states that the condition relating to the necessity of data processing must be examined together with the principle of 'data minimisation', enshrined in Article 5(1)(c) of the GDPR, which requires that personal data be 'appropriate and relevant to the purpose and limited to what is necessary for the purposes of processing' (see judgment of 4 July 2023, Meta Platforms and Others (General terms and conditions of use of a social network), C - 252/21, EU:C:2023:537, paragraph 109 and the case-law cited).

<u>Accordingly, where there are reasonable alternatives that are equally effective but less intrusive, the processing cannot be regarded as 'necessary'</u> (see CJEU C-252/21 of 4 July 2023, paragraph 108, and also in Guidelines 1/2024 on the processing of personal data on the basis of Article 6(1)(f) of the GDPR, adopted on 8 October 2024, paragraph 29).

It is therefore necessary to examine whether the data processing at issue in the proceedings is capable of achieving the objective pursued, is proportionate to the objective pursued and is necessary, and that the objective cannot be achieved by more lenient means which interfere less with the fundamental rights and freedoms of the data subject.

In principle, the transfer of the personal data at issue in the proceedings to a debt collection agency proves to be an appropriate means of recovering or enforcing a claim. This also applies to data transmission in connection with an assignment of the claim. The fact that BF disputes the existence of the claim does not preclude such a transfer.

In addition, from the point of view of the data protection authority, it is not possible to identify any less restrictive or more invasive means in the present case. Only those data are processed which are necessary for the assertion or enforcement of the claim.

Re point (iii) Balancing of interests

The assessment of that condition requires a balance to be struck between the respective rights and interests at issue in the light of the specific circumstances of the case in question, in the context of which the importance of the rights of the data subject arising from Articles 7 and 8 of the Charter must be taken into account.

In the present case, as already explained above, two conflicting interests must be weighed up.

In doing so, the seriousness of the interference with the rights of the data subject shall be taken into account and weighed against the legitimate interest pursued by the controller or by the third party or parties. In particular, account must be taken of the nature of the personal data at issue, such as the potentially sensitive nature of those data and the specific arrangements for their processing, in particular the number of persons who have access to those data and the arrangements for accessing them. Finally, the legitimate expectations of the data subject are also relevant to this assessment, i.e. whether the data subject could reasonably have expected his or her data to be processed in the specific circumstances (cf. judgment of the Court of Justice of the European Union of 11 November 2011). 12 December 2019, C-708/18, paras 52-58).

In the present case, the DPA does not overlook the fact that there are two completely conflicting interests, on the one hand, that of BF, which has an interest in the non-processing of its personal data, and, on the other hand, that of BG, which has an interest in the recovery and sale of the claim in question.

The data transmitted to the debt collection company does not constitute personal data within the meaning of Article 9(1) of the GDPR. As a result, the intensity of the data protection interference associated with the disclosure is to be classified lower. The BG has also stated in the context of its terms of use and in the data protection declaration (see point 3 of the findings) that in the event of non-payment of outstanding claims – after an unsuccessful reminder – they are transmitted to a debt collection company for recovery or assigned and, consequently, the personal data are disclosed. As a result, BF was in principle informed in advance about BG's conduct and was within reasonable expectations. The interpretation of this term is not based solely on the subjective expectations of the person concerned. Rather, the decisive factor is whether an objective assessment shows that a data subject could reasonably have expected, in the specific situation, that the data processing at issue would be carried out for that purpose. Since the involvement of a debt collection agency is also a normal measure in business life, BF had to reckon with the associated data processing. In addition, the BF has been repeatedly asked to settle the outstanding claim.

Against this background and taking into account the measures taken by the BG to minimise the intensity of the intervention, their interest in enforcing or assigning the claim predominates.

As a result, BF's complaint had to be dismissed in accordance with the wording of Article 6 of the GDPR in the light of the subject-matter of the complaint raised, since BG was able to base the lawfulness of the processing on the grounds of authorisation under Article 6(1)(f) of the GDPR.

It was therefore appropriate to decide.

LEGAL AFFAIRS

This decision may be appealed in writing to the Federal Administrative Court within **four weeks** of service. The complaint **must be submitted to the Data Protection Authority and** must:

- the name of the contested decision (CJ, subject)
- the name of the respondent authority;
- the grounds on which the allegation of illegality is based;
- Desire and
- contain the information necessary to assess whether the complaint has been lodged in a timely manner.

The data protection authority may, within two months, either amend its decision by **means of a preliminary decision on the complaint** or **submit the complaint with the files of the proceedings to the Federal Administrative Court.**

The complaint against this decision is subject **to a fee.** The fixed fee for such an entry, including supplements, shall be **EUR 50**. The fee must be paid to the account of the Austrian Tax Office, stating the intended purpose.

In principle, the fee must be paid electronically using the 'Finance Office payment' function. The recipient must be the Austrian Tax Office - Service for Special Responsibilities (IBAN: AT83 0100 0000 0550 4109, BIC: BUNDATWW). Furthermore, they are Tax number/tax account number 10 999/9102, type of tax 'EEA-complaint fee', the date of the decision as a period and the amount.

If the e-banking system of your credit institution does not have the function 'Finance Office payment', the eps procedure can be used in FinanzOnline. An electronic transfer can only be excluded if no e-banking system has been used so far (even if the taxpayer has an internet connection). Then the payment must be made by means of a payment order, paying attention to the correct allocation. Further information can be obtained from the tax office and from the manual 'Electronic *payment and notification of payment of self-assessment levies*'.

The payment **of the fee** must be **proved** when the complaint is lodged **with the data protection authority** by means of a proof of payment to be attached to the submission or a print-out of the payment order issued. If the fee is not paid or not paid in full, a **report shall be sent to the competent tax office.**

A timely and admissible appeal to the Federal Administrative Court shall have **suspensive effect.** The suspensive effect may have been excluded in the ruling of the decision or may be excluded by a separate decision.

8 July 2026

For the head of the data protection authority:

[redacted]