

# ECJ Decides on Indexation of Family Benefits for Children Residing Abroad: *Finanzamt Österreich* (Case C-574/20) (Direct Tax)

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Report from Andreas Perdelwitz, Principal Associate, IBFD

On 13 January 2023, the Court of Justice of the European Union (ECJ) gave its decision in the case of *XO v. Finanzamt Österreich* (Case C-574/20). The ECJ held that the consideration of the first question referred has disclosed nothing capable of affecting the validity of article 7 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, as amended by Regulation (EU) No 465/2012 of the European Parliament and of the Council of 22 May 2012, in the light of article 45 of the [TFEU](#). The Court further held that the second question referred by the Bundesfinanzgericht (Austria) is manifestly inadmissible.

The ECJ gave its decision by reasoned order pursuant to article 59(2) and article 99 of the Rules of Procedure of the Court of Justice.

A more substantial report containing details of the ECJ's decision will be published subsequently in the ECJ Case Law collection.