

ECJ Decides That Reporting Obligations Laid Down in Accounting Directive Do Not Apply to Individuals: *Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága* (Case C-279/22) (Direct Tax)

5 October 2023

Report from IBFD Knowledge Centre

On 5 October 2023, the Court of Justice of the European Union (ECJ) gave its decision in *CH v. Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága* ([Case C-279/22](#)) based on a number of grounds.

On those grounds, the Court (Sixth Chamber) hereby rules:

Article 1 of the [Accounting Directive \(2013/34\)](#) must be interpreted to mean that this Directive does not apply to individuals, and the obligations of undertakings listed in Annexes I and II of this Directive are not applicable to individuals for income tax purposes, nor are the rules concerning the monitoring and sanctioning of violations of these obligations.

(Unofficial translation by IBFD Knowledge Centre)

For a previous TNS regarding the case, see [Hungary-1, News 27 June 2022](#).