



31.1.2014

## NOTICE TO MEMBERS

**Subject: Petition 0755/2012 by L.M. (Hungarian) concerning shortcomings of the legal system in Hungary with respect to a tax decision**

### 1. Summary of petition

The petitioner is a Hungarian national who has been living in the USA since 1986. He states that the competent authorities failed to execute a tax decision of 1979, as a result of which he suffered an important financial loss. He has been trying to recover the amount by means of court action, but without success. He demands full compensation.

### 2. Admissibility

Declared admissible on 11 October 2012. Information requested from Commission under Rule 202(6).

### 3 Commission reply received on 31 January 2014

#### *Tax refund concerning the petitioner's pension*

The petitioner complains about the compliance of national institutions with national law. As his petition relates to a wholly domestic situation within the competence and political responsibility of Hungary, the Commission cannot intervene in these procedures.

#### *Breach of human rights*

The Charter of Fundamental Rights of the European Union does not apply to every situation of an alleged violation of fundamental rights. According to its Article 51(1), the Charter applies to Member States *only* when they are implementing European Union law. Moreover, Article 6(1) of the Treaty of the European Union states that, “[t]he provisions of the Charter shall not extend in any way the competences of the Union as defined in the Treaties.”

As the present case is not related to the implementation of European Union law, the Charter is not applicable. In such cases, it is for Member States, including their judicial authorities, to ensure that fundamental rights are effectively respected and protected in accordance with their national legislation and international human rights obligations.

### Conclusion

In view of the above considerations as regards the tax issue, the Commission considers that the case falls outside the scope of EU law and will not initiate an infringement procedure against Hungary in respect of the issues raised by the petitioner.

It should be noted that anyone who considers that her or his rights or freedoms guaranteed by the European Convention on Human Rights have been violated may lodge a complaint with the European Court of Human Rights, after all domestic remedies have been exhausted.