

SUMMARY

# **ECJ 19 September 2024, case C-501/23 (Finanzamt Wilmersdorf (Actifs d'indépendant)), insolvency**

## ***DK – v – Land Berlin, German case***

### **Summary**

An individual exercising an independent business or professional activity is presumed to conduct the administration of their interest on a regular basis in their place of habitual residence. The mere fact that the activity of that individual does not require any asset or any human means cannot, in itself, suffice to rebut that presumption.

### **Questions**

Must the third subparagraph of Article 3(1) of Regulation 2015/848 be interpreted as meaning that the concept of 'principal place of business' of an individual exercising an independent business or professional activity, within the meaning of that provision, corresponds to the concept of 'establishment' defined in Article 2(10) of that regulation?

Must the third subparagraph of Article 3(1) of Regulation 2015/848 be interpreted as meaning that, with regard to an individual exercising an independent business or professional activity, it may be presumed, in the absence of proof to the contrary, that that individual's centre of main interests is situated in the principal place of business of that individual, even though that activity does not require any human means or any asset?

### **Ruling**

The third subparagraph of Article 3(1) of Regulation 2015/848 must be interpreted as meaning that the concept of 'principal place of business' of an individual exercising an independent

business or professional activity, within the meaning of that provision, does not correspond to the concept of 'establishment' defined in Article 2(10) of that regulation.

The third subparagraph of Article 3(1) of Regulation 2015/848 must be interpreted as meaning that with regard to an individual exercising an independent business or professional activity, it is to be presumed, in the absence of proof to the contrary, that that individual's centre of main interests is situated in the principal place of business of that individual, even where that activity does not require any human means or any asset.

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**Creator:** European Court of Justice (ECJ)

**Verdict at:** 2024-09-19

**Case number:** C-501/23