EUROPEAN COURT OF HUMAN RIGHTS
COUR EUROPÉENNE DES DROITS DE L'HOMME

FOURTH SECTION

DECISION

Application no. 48471/13
Erzsébet HORVÁTH
against Hungary

The European Court of Human Rights (Fourth Section), sitting on 24 January 2017 as a Committee composed of:

Vincent A. De Gaetano, *President,*
Egidijus Kūris,
Gabriele Kucsko-Stadlmayer, *judges,*
and Andrea Tamietti, *Deputy Section Registrar,*

Having regard to the above application lodged on 18 July 2013,

Having regard to the formal declarations accepting a friendly settlement of the case,

Having deliberated, decides as follows:

FACTS AND PROCEDURE

1. The applicant, Ms Erzsébet Horváth, is a Hungarian national, who was born in 1960 and lives in Balatonszemes. She was represented before the Court by Mr Gy. Pintér, a lawyer practising in Balatonboglár.

2. The Hungarian Government ("the Government") were represented by Mr Z. Tallódi, Agent, Ministry of Justice.

3. Relying on Article 1 of Protocol No. 1 to the Convention, the applicant complained that the levying of tax at a rate of 98% on part of her severance payment had amounted to an unjustified deprivation of property.

4. On 15 November and 13 December 2016 the Court received friendly settlement declarations signed by the parties under which the applicant agreed to waive any further claims against Hungary in respect of the facts giving rise to this application against an undertaking by the Government to pay her EUR 15,600 (fifteen thousand six hundred euros) to cover any pecuniary and non-pecuniary damage as well as costs and expenses, which

will be converted into Hungarian forints at the rate applicable on the date of payment, and will be free of any taxes that may be applicable. It will be payable within three months from the date of notification of the decision taken by the Court. In the event of failure to pay this sum within the said three-month period, the Government undertook to pay simple interest on it, from the expiry of that period until settlement, at a rate equal to the marginal lending rate of the European Central Bank during the default period plus three percentage points. The payment will constitute the final resolution of the case.

THE LAW

5. The Court takes note of the friendly settlement reached between the parties. It is satisfied that the settlement is based on respect for human rights as defined in the Convention and its Protocols and finds no reasons to justify a continued examination of the application. In view of the above, it is appropriate to strike the case out of the list.

For these reasons, the Court, unanimously,

Decides to strike the application out of its list of cases in accordance with Article 39 of the Convention.

Done in English and notified in writing on 16 February 2017.

Andrea Tamietti
Deputy Registrar

Vincent A. De Gaetano
President