



C/2024/2410

8.4.2024

**Request for a preliminary ruling from the Augstākā tiesa (Senāts) (Latvia) lodged on 4 January
2024 — SIA MISTRAL TRANS v Valsts ieņēmumu dienests**

(Case C-3/24, MISTRAL TRANS)

(C/2024/2410)

Language of the case: Latvian

Referring court

Augstākā tiesa (Senāts)

Parties to the main proceedings

Applicant at first instance and appellant: SIA MISTRAL TRANS

Defendant at first instance and respondent: Valsts ieņēmumu dienests

Questions referred

1. Must the term 'external accountant' in point (a) of Article 2(1)(3) of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC ⁽¹⁾ be interpreted as meaning that it is also applicable to cases in which the accounting services are provided solely to persons related to the external accountant?
2. If the answer to the first question is in the affirmative, must Article 58(1) of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC, be interpreted as meaning that, in the context of the proportionality of the sanction imposed, the following facts are relevant: (1) the accounting service is provided solely to persons related to the person providing the service; (2) the choice to carry out the accounting by taking on an external accountant depends on efficiency considerations, within a group of related undertakings, and is not determined by criteria derived from legislation or criteria based on economic reality?

⁽¹⁾ OJ 2015 L 141, p. 73.