

Constitutional Court Confirms ECJ Decision in Orde van Vlaamse Balies and Others (Case C-694/20)

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The Constitutional Court has confirmed the decision of the Court of Justice of the European Union (ECJ) in *Orde van Vlaamse Balies, IG, Belgian Association of Tax Lawyers, CD, JU v. Vlaamse Regering* ([Case C-694/20](#)).

In the case concerned, the ECJ ruled that it is incompatible with article 7 of the Charter of Fundamental Rights of the European Union for a lawyer who acts as an intermediary under the DAC6 Directive, and who is exempt from the reporting requirements under the Directive because of legal professional privilege, to immediately inform any other intermediary who is not his client of that intermediary's reporting obligations.

Following the ECJ, the Court nullified the corresponding article 11(6), paragraph 1(1) of the Flemish DAC6 Implementation Decree.

The full text of Decision 111/2023 of 20 July 2023 is available [here](#) (in Dutch) and [here](#) (in French).