France; European Union

ECJ Preliminary Ruling Request: Conseil National des Barreaux and Others (Case C-398/21) – Conseil d'État Withdraws Referral on Reportable Cross-Border Arrangements (DAC6)

31 March 2023

Report from Francesco De Lillo, Senior Associate, IBFD

On 8 March 2023, the Court of Justice of the European Union (ECJ) removed from its register the preliminary ruling request in case *Conseil national des barreaux*, *Conférence des bâtonniers*, *Ordre des avocats du barreau de Paris v. Premier ministre*, *Ministre de l'Economie*, *des Finances et de la Relance* (Case C-398/21), regarding the compatibility of the reporting obligations under the Amending Directive to the 2011 Directive on Administrative Cooperation [on reportable cross-border arrangements] (2018/822) (DAC6) with the provisions of the Charter of Fundamental Rights of the European Union (see ECJ Preliminary Ruling Request: Conseil National des Barreaux and Others (Case C-398/21) – Conseil d'État Submits Referral on Reportable Cross-Border Arrangements (DAC6) (20 September 2021)).

The removal stems from the request of the referring court, the French Supreme Administrative Court (*Conseil d'État*). The French Court informed the ECJ that it did not intend to maintain the request for a preliminary ruling in the light of the ECJ decision in case *Orde van Vlaamse Balies and Others* (*Case C-694/20*), dealing with the identical issue (see ECJ Decides That Transfer of DAC6 Reporting Obligations Due to Professional Secrecy Is Not Compatible with Charter of Fundamental Rights of European Union: Orde van Vlaamse Balies and Others (Case C-694/20) (Direct) (8 December 2022)).

France; European Union - ECJ Preliminary Ruling Request: Conseil National des Barreaux and Others (Case C-398/21) – Conseil d'État Withdraws Referral on Reportable Cross-Border Arrangements (DAC6) (31 Mar. 2023), News IBFD.

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