

ECJ Advocate General Opines on Exclusion of Tax Debts from Debt Discharge Procedures: *Instituto da Segurança Social and Others* (Case C-20/23)

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On 11 January 2024, Advocate General Richard de la Tour of the Court of Justice of the European Union (ECJ) gave his opinion in the case of *SF V MV, Instituto da Segurança Social IP, Autoridade Tributária e Aduaneira, Cofidis SA – Sucursal em Portugal* (Case C-20/23) on the possibility of excluding tax debts from the discharge of debt procedures under the [Directive on restructuring and insolvency \(2019/1023\)](#).

In this case, the Advocate General concluded that "[a]rticle 23(4) of [[Directive on restructuring and insolvency \(2019/1023\)](#)] must be interpreted as meaning that the list contained therein is not exhaustive and that specific categories of claims other than those included in that list may be the subject of discharge of debt, restricted discharge of debt or a longer discharge period, provided that such a decision is duly justified in national law, it being possible for such justification to appear elsewhere than in the provision transposing that directive."

A more substantial report containing details of the Advocate General's reasoning will be published in due course.