

# Constitutional Court Partially Nullifies DAC6 Implementation Decree of French-Speaking Community

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Based on 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](#)), the Constitutional Court partially nullified the DAC6 Implementation Decree of the French-speaking community.

The ECJ ruled that, under the DAC6 Directive, it is incompatible with article 7 of the Charter of Fundamental Rights of the European Union to mandate a lawyer, exempt from reporting obligations due to legal professional privilege, to promptly notify another non-client intermediary of their reporting obligations.

Following the ECJ, the Court nullified the corresponding article 5 (2)(2), (5) and (12), and article 9(2) of the DAC6 Implementation Decree of the French-speaking community.

The Court did not rule on the claims which are the subject of [ECJ Preliminary Ruling Request: Belgian Association of Tax Lawyers and Others v. Premier ministre/ Eerste Minister \(Case C-623/22\)](#); [Cour Constitutionnelle Submits Referral on Reporting Obligations of Cross-Border Arrangements and DAC6 Definitions \(30 January 2023\)](#).

The full text of Decision 4/2024 of 11 January 2024 is available [here](#) (in Dutch) and [here](#) (in French).