

ECJ Advocate General Opines That Examination of Preliminary Ruling Questions Concerning DAC6 Has Not Disclosed Any Issues Affecting Validity of Directive

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On 29 February 2024, Advocate General Emiliou of the Court of Justice of the European Union (ECJ) gave his opinion in the case of *Belgian Association of Tax Lawyers and Others v. Premier ministre/Eerste Minister* ([Case C-623/22](#)) on the compatibility of the DAC6 Directive with the principles of equality and non-discrimination, the principle of legality in criminal matters, the general principle of legal certainty and the right to respect for private life.

In the case concerned, the Advocate General concluded that the Court had to answer the questions referred for a preliminary ruling by the *Cour constitutionnelle* (Constitutional Court, Belgium) to the effect that the examination of those questions did not disclose any issues affecting the validity of the [Amending Directive to the 2011 Directive on Administrative Cooperation \[on reportable cross-border arrangements\] \(2018/822\) \(DAC6\)](#).

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