



JUDGMENT OF THE COURT

29 September 2026*

(Freedom to provide services – Article 36 EEA – Tax supervision – Lawyer’s legal professional privilege)

In Case E-28/25,

REQUEST to the Court under Article 34 of the Agreement between the EFTA States on the Establishment of a Surveillance Authority and a Court of Justice by Reykjavík District Court (*Héraðsdómur Reykjavíkur*), in the case between

Iceland Revenue and Customs (*Skatturinn*)

and

ADVEL attorneys (*ADVEL lögmenn ehf.*),

THE COURT,

composed of: Páll Hreinsson, President, Bernd Hammermann and Michael Reiertsen (Judge-Rapporteur), Judges,

Registrar: Ólafur Jóhannes Einarsson,

having considered the written observations submitted on behalf of:

- Iceland Revenue and Customs (*Skatturinn*) (‘the plaintiff’), represented by Fanney Rós Þorsteinsdóttir and Ásta Sóllilja Sigurbjörnsdóttir, acting as Agents;
- ADVEL attorneys (*ADVEL lögmenn ehf.*) (‘the defendant’), represented by Dóra Sif Tynes and Hrafnhildur Kristinsdóttir, attorneys;
- the EFTA Surveillance Authority (‘ESA’), represented by Sigurbjörn Bernharð Edvardsson, David Pérez de Lamo and Melpo-Menie Joséphidès, acting as Agents; and
- the European Commission (‘the Commission’), represented by Wim Roels and

* Language of the request: Icelandic. Translations of national provisions are unofficial and based on those contained in the documents of the case.

Felix Ronkes Agerbeek, acting as Agents,

having heard oral argument on behalf of the plaintiff, represented by Fanney Rós Þorsteinsdóttir; the defendant, represented by Dóra Sif Tynes; ESA, represented by Sigurbjörn Bernharð Edvardsson; and the Commission, represented by Wim Roels, at the hearing on 12 May 2026,

gives the following

JUDGMENT

I INTRODUCTION

- 1 The present request for an advisory opinion concerns the question of whether it is compatible with EEA law, in particular Article 36 of the Agreement on the European Economic Area ('EEA' or 'EEA Agreement'), to require lawyers to make client lists available to the national tax authorities upon request. The main question is whether such a national measure can be justified taking into account the legal professional privilege of lawyers protected under EEA law.
- 2 The request has been made in proceedings in which the plaintiff seeks an order requiring the defendant to provide the plaintiff with a record of their clients to whom they provided tax consultancy services or other services between 2019 and 2024, pertaining to control or direct or indirect ownership by the clients of the operation of companies, funds or institutions that are registered abroad or that own offshore assets. The record is to contain the clients' names and identification numbers.

II LEGAL BACKGROUND

EEA law

- 3 Article 3 EEA reads:

The Contracting Parties shall take all appropriate measures, whether general or particular, to ensure fulfilment of the obligations arising out of this Agreement.

They shall abstain from any measure which could jeopardize the attainment of the objectives of this Agreement.

Moreover, they shall facilitate cooperation within the framework of this Agreement.

- 4 Article 36 EEA reads:

1. Within the framework of the provisions of this Agreement, there shall be no restrictions on freedom to provide services within the territory of the Contracting Parties in respect of nationals of EC Member States and EFTA States who are

established in an EC Member State or an EFTA State other than that of the person for whom the services are intended.

2. Annexes IX to XI contain specific provisions on the freedom to provide services.

National law

- 5 Article 94(1), (4) and (5) of Act No 90/2003 on Income Tax (*lög nr. 90/2003 um tekjuskatt*) ('the Income Tax Act') reads:

It is the obligation of all parties, both those that must file tax returns as well as others, to submit to the tax authorities, free of charge and in the form requested, all necessary information and documents that they request and can be submitted. It does not matter in this context whether the information directly relates to the party of whom the information is requested, or to the business conducted by other parties with that party that they can provide information and pertain to the taxation of such parties or to an audit or investigation thereof. If an entity, directly or indirectly, holds at least half of a subsidiary or a branch, or has managerial control over a subsidiary or branch in other countries, that entity is also obliged to provide information on the business of the subsidiary or branch with other entities taxable in accordance with Chapter I as well as on companies, funds and institutions in low-tax countries, to which Article 57a, paragraph 1, of this Act applies. Tax authorities, according to this Article, refers to the Commissioner of Revenue and Customs and the Director of Tax Investigations.

Financial institutions, auditors, attorneys and other entities are to keep a special record of those clients to whom they provide tax consultancy services or other services, regarding the control or direct or indirect ownership by the clients of companies, funds or institutions that are registered out of the country or offshore assets. They are obliged, on request, to hand over the said record of clients to the tax authorities.

The provisions of other Acts concerning confidentiality and secrecy take second place to the provisions of this Article.

- 6 Article 22 of Act No 77/1998 on Professional Lawyers (*lög nr. 77/1998 um lögmenn*) ('the Lawyers Act') reads:

A lawyer has the duty of maintaining silence with respect to any matter confided to him in the course of his functions. A lawyer's employee is also under the duty of maintaining silence with respect to such confidential matters he may become aware of in his work.

Before accepting a task, a lawyer shall call a prospective client's attention to any possible danger of a conflict between his interests and any interests of the lawyer, his relatives, or some other client, or the possibility of such a situation arising while in the course of the task.

European Convention on Human Rights

- 7 Article 8 of the European Convention on Human Rights (‘ECHR’), entitled ‘Right to respect for private and family life’, reads:

1. Everyone has the right to respect for his private and family life, his home and his correspondence.

2. There shall be no interference by a public authority with the exercise of this right except such as is in accordance with the law and is necessary in a democratic society in the interests of national security, public safety or the economic well-being of the country, for the prevention of disorder or crime, for the protection of health or morals, or for the protection of the rights and freedoms of others.

EU law

- 8 Article 7 of the Charter of Fundamental Rights of the European Union (OJ 2016 C 202, p. 389) (‘the Charter’), entitled ‘Respect for private and family life’, reads:

Everyone has the right to respect for his or her private and family life, home and communications.

III FACTS AND PROCEDURE

- 9 On 5 May 2025, the plaintiff sent a letter to the defendant, requesting client lists with reference to Article 94(4) of the Income Tax Act. The plaintiff asked the defendant to hand over a record of their clients to whom the firm provided tax consultancy services or other services during the years 2019–2024, pertaining to control or direct or indirect ownership by the clients of the operation of companies, funds or institutions that are registered abroad or that own offshore assets. The record was to contain the client’s name and identification number.
- 10 On 20 May 2025, the defendant refused to furnish the requested information, citing, inter alia, the generic nature of the request and the fact that the information requested came within the right to privacy protected by the Icelandic Constitution and the ECHR. The defendant referred the matter to the Icelandic Bar Association, which by a letter to the plaintiff dated 3 June 2025 observed that the request was neither reasoned nor delimited in any way, and that the basis thereof might be questioned when set against the duty of confidentiality incumbent upon lawyers.
- 11 On 27 June 2025, the plaintiff sent the defendant a reminder requesting the delivery of the record. The opinion of the Icelandic Bar Association did not alter the plaintiff’s position regarding Article 94 of the Income Tax Act, with the plaintiff observing that statutory provisions on confidentiality and professional secrecy yielded to that provision.

- 12 On 20 August 2025, the defendant maintained its refusal to furnish the request, as it found it open to significant doubt whether the statutory authority provided by Article 94 of the Income Tax Act runs counter to the right of lawyers' clients to confidentiality and thus whether disclosure on that basis would constitute a breach of a lawyer's duty to maintain confidentiality.
- 13 On 30 September 2025, the plaintiff instituted proceedings before Reykjavík District Court against the defendant seeking an order for the disclosure of the requested information.
- 14 On 27 October 2025, the defendant requested that an advisory opinion be sought from the Court.
- 15 On 22 December 2025, Reykjavík District Court decided to refer the following question to the Court for an advisory opinion:

Is it compatible with the EEA Agreement, in particular with its Article 36 concerning the freedom to provide services, to set aside the duty of lawyers under Article 22 of the Act on Professional Lawyers No 77/1998 to maintain confidentiality, based on a request by the tax authorities to hand over a record that lawyers are required to keep pursuant to Article 94(4) of the Income Tax Act No 90/2003, in the absence of any connection between that request and a specific investigation directed against a lawyer's particular client or clients?

- 16 Reference is made to the written observations published on the Court's website for a fuller account of the arguments and proposed answers submitted to the Court. Arguments of the parties are mentioned or discussed hereinafter only insofar as is necessary for the reasoning of the Court.

IV ANSWER OF THE COURT

- 17 The referring court asks, in essence, whether EEA law and particularly Article 36 EEA precludes a national measure which requires a law firm to hand over a record of its clients to whom it has provided tax consultancy services or other services, pertaining to clients' control or direct or indirect ownership by the clients of companies, funds or institutions that are registered abroad or which own offshore assets. In particular, the referring court enquires whether the legal professional privilege of a lawyer authorised under the Lawyers Act to maintain confidentiality can be set aside in the absence of any connection between the tax authority's request and a specific investigation directed against that lawyer's particular client or clients.
- 18 The Court notes at the outset that, in order to determine whether national legislation falls within the scope of one or more of the fundamental freedoms guaranteed by the EEA Agreement, it is clear from established case law that the purpose of the legislation concerned must be taken into consideration. In addition, a measure in dispute will in principle be examined only in relation to one of the freedoms if it appears, in the

circumstances of the case, that one is entirely secondary in relation to the other and may be considered together with it. Furthermore, the Court takes account of the facts of the individual case in order to determine whether the situation to which the dispute in the main proceedings relates falls within the scope of one or another of those provisions (see the judgment of 20 November 2024 in *Bygg & Industri Norge*, E-2/24, paragraph 42 and case-law cited).

- 19 As the present case concerns a requirement imposed upon lawyers to hand over a record of the names of their clients to whom they have provided tax consultancy services and other services, which they are required to keep pursuant to national law, the Court finds it sufficient to answer the question referred based on the freedom to provide services under Article 36 EEA.
- 20 Article 36(1) EEA provides that, within the framework of the provisions of the EEA Agreement, there shall be no restrictions on the freedom to provide services within the territory of the Contracting Parties in respect of nationals of EC Member States and EFTA States who are established in an EC Member State or an EFTA State other than that of the person for whom the services are intended. In this respect, it should be recalled that it follows from the wording of Article 36(1) EEA that it does not apply to a situation which is confined in all respects within a single EEA State (see the judgment in *Bygg & Industri Norge*, E-2/24, cited above, paragraph 45 and case-law cited).
- 21 It is settled case-law that all measures which prohibit, impede or render less attractive the exercise of the free movement of services must be regarded as restrictions. It is of no relevance whether restrictions are imposed by the home State or by the host State. Article 36 EEA also applies to any national rules that render the provision of services between EEA States more difficult than the provision of services purely within an EEA State (see the judgment of 5 December 2024 in *K (Cross-border healthcare)*, E-15/23, paragraphs 56 and 57 and case-law cited).
- 22 The Court observes that there are, in principle, four possible cross-border situations in which the freedom to provide services applies. First, the situation where the service provider crosses the border in order to offer the services. Second, the situation where the service recipient crosses the border in order to receive the services. Third, situations where both service provider and recipient cross a border and the service is subsequently provided. Fourth, situations where the service itself crosses the border (see the judgment in *Bygg & Industri Norge*, E-2/24, cited above, paragraph 50 and case-law cited).
- 23 It is undisputed that, according to Article 94(4) of the Income Tax Act, lawyers authorised under the Lawyers Act are required to keep a special record, and upon request hand it over to the tax authority, of those clients to whom they provide tax consultancy services or other services, ‘regarding the control or direct or indirect ownership by the clients of companies, funds or institutions that are registered out of the country or offshore assets’.
- 24 It follows from the request that the special record does not cover all of the lawyer’s clients but only those to whom services are delivered which have a cross-border

connection, inter alia, because they concern the control or direct or indirect ownership of entities registered in other EEA States. In its written observations and at the hearing, the plaintiff accepted that Article 36 EEA is engaged in the circumstances of the main proceedings. It observed that the statutory obligation in Article 94(4) of the Income Tax Act is directed specifically at services relating to companies, funds, or institutions registered abroad or offshore assets. The measure therefore concerns services with an inherent cross-border element and, for that reason, properly falls to be examined under Article 36 EEA.

- 25 An obligation, such as the one at issue in the main proceedings, on the lawyers to keep a special record and hand it over to the tax authority, upon request, with a record of those clients to whom they provide tax consultancy services or other services, regarding the control or direct or indirect ownership by the clients of companies, funds or institutions that are registered outside of the country or offshore assets is liable to make the provision of such services between EEA States less attractive than the provision of services purely within an EEA State.
- 26 It is settled case law that the freedom to provide services may only be restricted by rules that are justified by overriding reasons in the public interest, which are appropriate to securing the attainment of the legitimate objective pursued, and proportionate having regard to that objective (see the judgment of 5 May 2021 in *Criminal Proceedings against N*, E-8/20, paragraph 91 and case-law cited).
- 27 Furthermore, where a measure of an EEA State which restricts a fundamental freedom guaranteed by the EEA Agreement is justified by an overriding reason in the public interest recognised by EEA law, such a measure must comply with the fundamental rights which form part of the general principles of EEA law (see the judgment of 19 April 2016 in *Holship*, E-14/15, paragraph 123 and case-law cited).
- 28 In this regard, the Court recalls that the provisions of the ECHR and the Charter, as well as the judgments of the European Court of Human Rights ('ECtHR') and the European Court of Justice ('ECJ'), are important sources for determining the scope of the fundamental rights which form part of the general principles of EEA law (see the judgment of 7 May 2025 in *TC and AA*, Joined Cases E-1/24 and E-7/24, paragraphs 52 to 55 and case-law cited).
- 29 In addition, Article 8(1) ECHR enshrines the right to respect for private and family life, which in the European Union is reaffirmed by Article 7 of the Charter (see the judgment in *TC and AA*, Joined Cases E-1/24 and E-7/24, cited above, paragraph 56).
- 30 It is apparent from the case law of the ECtHR and the ECJ that the right to respect of private life protects the confidentiality of all correspondence between individuals and affords strengthened protection to exchanges between lawyers and their clients. The protection covers not only the activity of defence but also legal advice, and necessarily guarantees the secrecy of that legal consultation, both with regard to its content and to its existence. Individuals who consult a lawyer can reasonably expect that their communication is private and confidential. Therefore, other than in exceptional

situations, those persons must have a legitimate expectation that their lawyer will not disclose to anyone, without their consent, that they are consulting him or her (compare the judgment of 8 December 2022 in *Orde van Vlaamse Balies and Others*, C-694/20, EU:C:2022:963, paragraph 27 and case law-cited).

- 31 The specific protection which the right to respect for private life affords to lawyer's legal professional privilege, which primarily takes the form of obligations on them, is justified by the fact that lawyers are assigned a fundamental role in a democratic society, that of defending litigants. That fundamental task entails, on the one hand, the requirement, the importance of which is recognised in all EEA States, that any person must be able, without constraint, to consult a lawyer whose profession encompasses, by its very nature, the giving of independent legal advice to all those in need of it and, on the other, the correlative duty of the lawyer to act in good faith towards his or her client (compare the judgment in *Orde van Vlaamse Balies and Others*, C-694/20, cited above, paragraph 28 and case-law cited).
- 32 Article 94(4) of the Income Tax Act obliges the lawyers to keep, and, on request by the tax authorities, disclose, a special record of their clients to whom they have provided 'tax consultancy services or other services' regarding the 'control or direct or indirect ownership by the clients of companies, funds or institutions that are registered out of the country or offshore assets'. Article 94(5) of the Income Tax Act explicitly sets aside the lawyers' duty of confidentiality and secrecy established in Article 22 of the Lawyers Act.
- 33 The Court observes that 'tax consultancy services and other services' under Article 94(4) of the Income Tax Act may encompass matters of independent legal advice covered by lawyers' legal professional privilege (see the judgment of 9 August 2024 in *X (Professional privilege)*, E-10/23, paragraph 70, and compare the judgment in *Orde van Vlaamse Balies and Others*, C-694/20, cited above, paragraph 28 and case-law cited).
- 34 Moreover, the obligation laid down in Article 94(4) of the Tax Income Act necessarily entails the consequence that the tax authority becomes aware of the lawyer-client relationship, and the broad subject matter of the consultation, namely, tax consultancy services or other services related to the control or direct or indirect ownership by the clients of companies, funds or institutions that are registered abroad or offshore assets.
- 35 In those circumstances and in so far as the tax authority does not have knowledge of the lawyer-client relationship or the broader subject matter of the legal consultation, a request pursuant to Article 94(4) of the Tax Income Act entails an interference with the right to respect for communication between the lawyers and clients, guaranteed in the EEA legal order.
- 36 Accordingly, the referring court must examine whether this interference with the right to respect for communications between the lawyers and their clients may be justified.

- 37 It is settled case law that not all fundamental rights enjoy absolute protection but must be considered in relation to their function in society. They may thus be restricted, provided that the restrictions are provided for by law and respect the essence of those rights. Moreover, subject to the principle of proportionality, limitations may be made only if they are necessary and genuinely meet objectives of general interest recognised by EEA law or the need to protect the rights and freedoms of others (see the judgment in *TC and AA*, Joined Cases E-1/24 and E-7/24, cited above, paragraph 82 and case-law cited).
- 38 The Court recalls in this respect that any assessment of the facts of the case is a matter for the national court or tribunal, which must assume responsibility for the subsequent judicial decision, and it is that court or tribunal which has the task of interpreting the provisions of national law at issue and ultimately determining their compatibility with EEA law. In the spirit of cooperation with national courts and tribunals, however, the Court may provide all the guidance that it deems necessary in order to give the national court or tribunal a useful answer (see the judgment of 28 April 2026 in *Redd Ullevål Sykehus*, E-17/25, paragraph 41 and case law-cited).
- 39 In the first place, as regards the requirement that any limitation on the exercise of fundamental rights must be provided for by law, the Court notes that Article 94(4) of the Income Tax Act expressly lays down the obligation on the lawyers to record, and upon request hand over to the tax authority, a list of the clients to whom they have provided the relevant services. Moreover, Article 94(5) of the Income Tax Act provides that this recording and reporting obligation supersedes provisions of other acts concerning confidentiality and secrecy, including Article 22 of the Lawyers Act. In those circumstances, the principle of legality appears to be fulfilled.
- 40 In the second place, as regards respect for the essence of the right to respect for communications between the lawyers and their clients, the Court notes that the obligation to record, and on request hand over to the tax authority, a list of the relevant clients entails only to a limited extent the lifting of the confidentiality of the communications between the lawyer and his or her client. In particular, that provision does not provide for an obligation, or even authorisation, for the lawyer to share, without his or her client's consent, information on the content of those communications with the tax authorities. In those circumstances, the obligation to record and upon request hand over a list of clients does not appear to undermine the essence of the right to respect for communications between lawyers and their clients (compare, to that effect, the judgment in *Orde van Vlaamse Balies and Others*, C-694/20, cited above, paragraphs 39 and 40).
- 41 In the third place, as regards observance of the principle of proportionality, that principle requires that the limitations do not exceed the limits of what is appropriate and necessary in order to meet the legitimate objectives pursued or the need to protect the rights and freedoms of others; where there is a choice between several appropriate measures, recourse must be had to the least onerous. In addition, an objective of general interest may not be pursued without having regard to the fact that it must be reconciled with the fundamental rights affected by the measure, by properly balancing the objective

of general interest against the rights at issue, in order to ensure that the disadvantages caused by that measure are not disproportionate to the aims pursued (compare the judgment in *Orde van Vlaamse Balies and Others*, C-694/20, cited above, paragraph 41 and case law-cited).

- 42 In the request by the referring court, the objective of the Icelandic legislation is stated broadly to be tax supervision. According to the preparatory works referred to by ESA in its written observations, Article 94 of the Income Tax Act was adopted to strengthen tax enforcement and combat tax evasion. Moreover, the plaintiff submits that the legislation is also motivated by the need for tax authorities to gain early information regarding potential aggressive tax planning.
- 43 The Court notes that preventing tax avoidance and evasion and combating aggressive tax planning are all interests that can justify limitations being placed on lawyers' legal professional privilege (compare the judgment in *Orde van Vlaamse Balies and Others*, C-694/20, cited above, paragraph 44 and case law-cited).
- 44 At the outset, a request pursuant to Article 94(4) of the Income Tax Act appears appropriate for attaining these objectives.
- 45 The referring court must therefore assess whether the national measure at issue in the main proceedings, that is the plaintiff's request for information, is limited to what is strictly necessary, in the sense that the objectives pursued could not reasonably be achieved in an equally effective manner by other means less prejudicial to the fundamental right to respect for communications between lawyers and their clients (compare the judgment in *Orde van Vlaamse Balies and Others*, C-694/20, cited above, paragraph 42 and case law-cited).
- 46 In this regard, the Court recalls that the reasons that may be invoked by an EEA State in justification must be accompanied by an analysis of the necessity of the measures adopted and by specific evidence supporting the arguments relied on (see the judgment in *Bygg & Industri Norge*, E-2/24, cited above, paragraph 133).
- 47 Given the submissions by those participating in the case, the Court observes that the information which is ultimately being sought by the plaintiff appears to be attainable through other means. As noted by the Commission at the hearing, Article 94(1) of the Income Tax Act, inter alia, seems to provide for the possibility to request this information from the tax subjects themselves. At the hearing, ESA also submitted that such information is also attainable through international and bilateral tax agreements. Upon question from the bench at the hearing, the plaintiff appears to agree that such information may be attainable from tax subjects in Iceland or through cooperation with the OECD, Nordic tax cooperation etc.
- 48 Furthermore, the Court observes that a substantial amount of the information obtainable through Article 94(4) of the Income Tax Act does not appear to be directly related to the objectives sought, and that that provision does not impose any further conditions limiting the access to such excess information. The referring court must thus assess

whether the objectives pursued can be attained by a measure with a narrower scope through which the tax authorities would gain access to less excessive information. If that is the case, such a wide-ranging request for information based on Article 94(4) of the Income Tax Act would appear to go beyond what is necessary in order to prevent tax avoidance and evasion and combat aggressive tax planning.

- 49 In this regard, the plaintiff informed the Court at the hearing that Article 94(4) of the Income Tax Act has only been used once in its 17 years history, namely in the present case, and that this use was subject to a foregoing risk assessment by the tax authority. The Court notes that this would seem to indicate that, in most cases, the tax authorities are able to obtain the information which is ultimately being sought by the plaintiff by directing the request for information to the lawyers by other means. This indicates that it may be possible to attain the objectives pursued by Article 94(4) of the Income Tax Act by measures which are less restrictive of the fundamental right to respect for communications between the lawyers and their clients. Nevertheless, the Court acknowledges that the possibilities to obtain such information depend on the arrangements regarding mutual assistance in tax matters which Iceland has with the State in question which may impact the assessment of the necessity of the measure, which is ultimately for the national court to determine.
- 50 Should the referring court find that the measure goes beyond what is strictly necessary and proportionate, the Court recalls that it is inherent in the objectives of the EEA Agreement that when a national court applies domestic law it is bound to interpret national law within its competence as far as possible in conformity with EEA law. Consequently, national courts must apply the interpretative methods recognised by national law as far as possible in order to achieve the result sought by EEA law (see the judgment of 19 February 2026 in *Saga Subsea*, E-6/25, paragraph 61 and case law cited).
- 51 It follows that the answer to the referring court's question is that Article 36 of the EEA Agreement, interpreted in the light of the right to respect for private life, including the protection of communication between the lawyers and their clients, precludes a national measure requiring the lawyers, upon a request by the tax authorities, to disclose the names and identification numbers of all clients to whom they have provided tax consultancy services or other services regarding the control or direct or indirect ownership of companies, funds or institutions registered abroad or offshore assets, to the extent that such a measure is not prescribed by law and goes beyond what is strictly necessary and proportionate to the objective of ensuring effective tax supervision or combating aggressive tax planning or preventing the risk of tax avoidance and evasion.

V COSTS

- 52 Since these proceedings are a step in the proceedings pending before the national court, any decision on costs for the parties to those proceedings is a matter for that court. Costs incurred in submitting observations to the Court, other than the costs of those parties, are not recoverable.

On those grounds,

THE COURT

in answer to the question referred to it by the Reykjavík District Court hereby gives the following Advisory Opinion:

Article 36 of the EEA Agreement, interpreted in the light of the right to respect for private life, including the protection of communication between lawyers and their clients, precludes a national measure requiring lawyers, upon a request by the tax authorities, to disclose the names and identification numbers of all clients to whom they have provided tax consultancy services or other services regarding the control or direct or indirect ownership of companies, funds or institutions registered abroad or offshore assets, to the extent that such a measure is not prescribed by law and goes beyond what is strictly necessary and proportionate to the objective of ensuring effective tax supervision or combating aggressive tax planning or preventing the risk of tax avoidance and evasion.

Páll Hreinsson

Bernd Hammermann

Michael Reiertsen

Delivered in open court in Luxembourg on 29 September 2026.

Ólafur Jóhannes Einarsson
Registrar

Páll Hreinsson
President