



C/2026/2459

24.4.2026

**Request for an Advisory Opinion from the EFTA Court by the District Court of Reykjavik dated
22 December 2025 in the case of Iceland Revenue and Customs v ADVEL Attorneys**

(Case E-28/25)

(C/2026/2459)

A request has been made to the EFTA Court dated 22 December 2025 from the District Court of Reykjavik (*Héraðsdómur Reykjavíkur*), which was received at the Court Registry on 23 December 2025, for an Advisory Opinion in the case of Iceland Revenue and Customs (*Skatturinn*) v ADVEL Attorneys (*ADVEL lögmenn ehf.*), on the following question:

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?
