

ECtHR Ruled in LuxLeaks Case



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News

In a [judgment of 11 May 2021](#), the European Court of Human Rights (ECtHR) found no violation of the freedom of expression (Art. 10 ECHR) when courts in Luxembourg convicted an insider that helped bring to light Luxembourgish tax avoidance schemes (widely known as “LuxLeaks affair”). The affair triggered several follow-up actions, including the establishment of a special committee on tax rulings in EU Member States within the European Parliament and legislative initiatives on tax transparency and whistleblower protection by the European Commission. The ECtHR acknowledged the status of whistleblower to the applicant. However, the conviction is in no disagreement with the criteria on whistleblower protection set up in ECtHR case law. The judges in Strasbourg particularly found that the Luxembourgish courts correctly balanced the public interest in receiving the information on tax rulings against the harm caused to the employer (PricewaterhouseCoopers) by the disclosures. There was also no violation of the proportionality of the penalty since the applicant was fairly modestly fined to €1000 (→ judgment in *Halet v Luxembourg*, [application no. 21884/18](#) – full text of the judgment only available in French).

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