

ETAF Urges Clarifications Ahead of 2026 Review of Whistleblower Protection Directive

Anna Pingen

On 17 September 2025, the European Tax Adviser Federation (ETAF) submitted [comments](#) to the European Commission ahead of the 2026 evaluation of the Whistleblower Protection Directive, calling for clearer terminology and reduced administrative burdens.

The [Directive](#) establishes minimum EU-wide protections for individuals reporting breaches of Union law and requires Member States to ensure that organisations with 50 or more employees set up internal reporting channels (→[eucrim 4/2019, 238-239](#)). The ETAF acknowledges that the rules have strengthened ethical behaviour but warns that inconsistent national interpretations undermine legal certainty.

Central to the ETAF's concerns: the uneven transposition of the English term for "legal professional privilege". Germany, for instance, translated it as "attorney-client privilege," limiting the exemption to lawyers and excluding tax advisers, despite their statutory confidentiality obligations. Austria, by contrast, extends the protection to auditors and tax advisers through a purpose-driven approach. The ETAF argues that such divergences have created inconsistency across the EU and calls for a uniform, more accurate term in future – such as "duty of confidentiality of the legal professions."

Another concern is the bureaucratic burden created by the Directive's requirement for internal reporting channels. The ETAF proposes raising the employee threshold from 50 to at least 100, which would ease compliance costs for medium-sized firms.

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