

Taxation: administrative cooperation

2024/0276(CNS) - 20/01/2025 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted, following a special legislative procedure (consultation), the report by Aurore LALUCQ (S&D, FR) on the proposal for a Council directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation.

The committee responsible recommends that Parliament **approves** the proposal without amendments.

As a reminder, the proposal is closely linked with the 2022 Pillar 2 Directive, which aims to ensure a minimum level of global taxation for multinational enterprise groups and large national groups in the Union.

The proposal aims to simplify the filing process and reduce the administrative burden on MNE groups to comply with their reporting obligations under the Pillar 2 Directive. To this end, it establishes a system for authorities to exchange information with each other and introduces a standard form, in line with the one developed by the OECD/G20 Inclusive Framework, that MNE groups and large domestic groups will have to use to report certain tax information. The Rapporteur stressed that the proposal needs to be adopted quickly to ensure that the simplified rules on reporting obligations apply in time for the first reporting, which is due by 30 June 2026. The Directive is expected to lead to significant reductions in the administrative burden, as the central filing of returns will only concern around 4 000 entities, compared to around 180 000 that would be required to file individually in the absence of the Directive.

DAC 9 is also a tool to guarantee a smoother implementation of Pillar II but will require time to be implemented. Further delays would not help in delivering Pillar II on time.