

Taxation: administrative cooperation

2024/0276(CNS) - 12/02/2025 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 608 votes to 33, with 8 abstentions, a legislative resolution on the proposal for a Council directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation.

Parliament **approved** the proposal without amendment.

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.

More specifically, the proposal will:

- provide for a **uniform template** for multinational enterprises groups (MNEs) and large-scale domestic groups in the scope of Directive 2022/2523/EU to file their Top-up tax information returns. This will significantly reduce their administrative burden since the Top-up tax information return will be the same in all Member States;
- enable MNEs falling within the scope of Directive 2022/2523/EU to file their Top-up tax information return **only once for the whole MNE** (central filing as opposed to the local filing method), which will reduce their administrative burden.