

Basic information	
2026/0168(CNS) CNS - Consultation procedure Directive	Preparatory phase in Parliament
Administrative cooperation in the field of taxation (recast) Subject 2.70 Taxation 2.80 Cooperation between administrations	

Key players				
European Parliament	Committee responsible	Rapporteur	Appointed	
	Pending final decision on the referral			
	Committee for opinion	Rapporteur for opinion	Appointed	
	Pending final decision on the referral			
	Committee for opinion on the recast technique	Rapporteur for opinion	Appointed	
	Pending final decision on the referral			
	Committee for budgetary assessment	Rapporteur for budgetary assessment	Appointed	
	Pending final decision on the referral			
	Council of the European Union			

Key events			
Date	Event	Reference	Summary
24/06/2026	Preparatory document	COM(2026)0308 	





Technical information	
Procedure reference	2026/0168(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Recast
Legislative instrument	Directive
Legal basis	Rules of Procedure EP 58

Rules of Procedure EP 113
Treaty on the Functioning of the European Union TFEU 115

Stage reached in procedure Preparatory phase in Parliament

Documentation gateway

European Commission

Document type	Reference	Date	Summary
Preparatory document	COM(2026)0308 	24/06/2026	
Document attached to the procedure	SEC(2026)0186	24/06/2026	
Document attached to the procedure	SWD(2026)0164 	24/06/2026	
Document attached to the procedure	SWD(2026)0165 	24/06/2026	
Document attached to the procedure	SWD(2026)0166 	24/06/2026	

Additional information

Source	Document	Date
European Commission	EUR-Lex	