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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
Subject:	Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation ('DAC9') - Adoption of the legislative act

1. On 28 October 2024 the Commission issued a proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation ('DAC9')¹.
2. The key objective of this legislative proposal is to put into operation specific provisions of Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union² (the Pillar Two Directive). In particular, this concerns Article 44 of the Pillar Two Directive, which sets out an obligation for the filing entities of multinational enterprise groups and large-scale domestic groups to file the top-up tax information return (TTIR). TTIR is to be filed using a standardised template.

¹ Doc. ST 15004/24 + ADD1.

² OJ L 328, 22.12.2022, p. 1–58 ELI: <http://data.europa.eu/eli/dir/2022/2523/oj>.

3. This objective will be achieved through the Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation ('DAC9'), by the following:
 - a) setting out the standard form of the TTIR to be filed, and
 - b) supplementing Directive 2011/16/EU with provisions laying down a framework to facilitate the exchange of TTIR between the tax authorities of Member States.
4. Following preparatory work,³ the Council (ECOFIN), at its meeting on 11 March 2025, reached a political agreement on the text of the draft Directive⁴, with a view to adopting the Directive, subject to legal-linguistic revision.
5. The statement by the Council and the statement by the Commission were inserted into the minutes of that Council meeting.⁵
6. The opinion of the European Parliament on this legislative proposal was adopted on 12 February 2025.⁶ The opinion of the European Economic and Social Committee was issued on 26 February 2025.⁷
7. The Permanent Representatives Committee is therefore invited to suggest that the Council adopts, as an "A" item on the agenda of a forthcoming meeting, the following legislative act, as finalised by the legal/linguistic experts:
 - Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation, set out in doc. 6963/25 ECOFIN 267 FISC 60.

³ Doc. ST 6760/25 + ADD1.

⁴ Doc. ST 6845/25.

⁵ Doc. 7009/25, page 3, point 4 and the Annex.

⁶ P10_TA(2025)0013 (see also doc. ST 5822/25).

⁷ Doc. ST 6949/25.