



Brussels, 25 June 2026  
(OR. en)

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**Interinstitutional Files:**  
**2026/0163 (CNS)**  
**2026/0560 (CNS)**

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**11141/26**  
**ADD 2**

**SIMPL 171**  
**ANTICI 177**  
**FISC 237**  
**IA 184**

**PROPOSAL**

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From: Secretary-General of the European Commission, signed by Ms Martine  
DEPREZ, Director

date of receipt: 25 June 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the  
European Union

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No. Cion doc.: SEC(2026) 560 final

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Subject: Opinion of the Regulatory Scrutiny Board

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Delegations will find attached document SEC(2026) 560 final.

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Encl.: SEC(2026) 560 final



**(C) What to improve**

- (1) The report should provide more robust evidence including quantitative observational data, to demonstrate the extent to which the identified problems impose costs and burdens on economic operators. It should explain how this constrains economic activity and impacts growth and competitiveness and also their impacts on public authorities. To the extent possible, observational as well as more granular opinion data should be used to demonstrate the size of the problems and establish the dynamic baseline. The report should also bring forth relevant evidence from key sources, such as the ATAD evaluation and its support study.
- (2) The report should strengthen the intervention logic by providing a clearer description of some of the proposed measures and how they correspond to the identified problems and objectives - especially for measures concerning R&D expensing and imported hybrid mismatches. It should, for example, include an analysis of legal uncertainties and diverging national rules on expensing of R&D, and also clarify that the measure is a new initiative rather than a change of existing EU rules regarding expensing. As regards imported hybrid mismatches, it should better describe the problems. The report should also outline the underlying logic guiding the combination of individual measures into the proposed options, and provide further clarification on the main differences between the 'comprehensive' and 'medium' ambitions.
- (3) The report should elaborate on the impact on public administrations, including costs, cost savings, and short-term and long-term effects on tax bases and tax revenues. The report should analyse potential obstacles that could hinder the effective and timely implementation of the proposed options by Member States.
- (4) The report should enhance its analysis of costs, cost savings, and risks, including an examination of potential impacts on objectives such as removing double taxation, eliminating unnecessary or disproportionate tax compliance cost, ensuring tax neutrality, and tackling tax avoidance and evasion. The analysis should also better assess the resulting costs and benefits from applicable efficiency perspectives, and also consider the distributional effects on various stakeholders. The report should further assess the effects on the EU business environment and economic growth.
- (5) The report should provide more empirical evidence to support the assumptions used in the analysis and provide a sensitivity analysis where appropriate. It should, for example, demonstrate the robustness of assumptions such as 0.5% CIT compliance cost savings for R&D, the 5% ILR-related cost reduction, and the assumption on CFC and ILR related compliance costs. Additional explanations on the assumptions and data sources used in the model should be included.
- (6) The report should be written using non-technical language and be a self-standing document that is accessible to non-expert readers.

**(D) Conclusion**

**The lead Service(s) should revise the report and the executive summary in accordance with the Board's recommendations before launching the interservice consultation.**

Full title	Proposal for a Council Directive amending Council Directives 2003/49/EC, 2009/133/EC, 2011/96/EU and (EU) 2016/1164 for the purpose of reducing administrative burdens for businesses and supporting the growth and competitiveness of the EU.
Reference number	PLAN/2025/2875
Submitted to RSB on	8 April 2026
Date of RSB meeting	29 April 2026

