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NOTE

From:	General Secretariat of the Council
To:	Delegations
No. prev. doc.:	16511/25
Subject:	Public access to documents - Confirmatory application No 35/c/01/25

Delegations will find attached a draft reply to confirmatory application No 35/c/01/25
(see 16511/25).

REPLY TO CONFIRMATORY APPLICATION 35/c/01/25**made by email on 5 December 2025, and registered on the same day****A. INTRODUCTION**

The Council has considered the confirmatory application under [Regulation \(EC\) No 1049/2001](#) of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents and Annex II to the [Council's Rules of Procedure](#) and has come to the following conclusion:

1. On 31 October 2025, the Applicant submitted an initial request for access to document WK 11769/2019, which contains a preliminary economic analysis by the Commission services of the proposed two-pillars solution currently negotiated within the OECD and of its impact on Member States' tax base.
2. On 21 November 2025, after having consulted the Commission as the author of the requested document, the General Secretariat of the Council (GSC) replied to that initial access request by denying access entirely to document WK 11769/2019 under the exception relating to the protection of the European Union's international relations (Article 4(1)(a), third indent of Regulation (EC) No 1049/2001).
3. On 5 December 2025, the Applicant submitted a confirmatory application against the GSC's decision, asking the Council to reconsider the refusal and to provide full access to the said document. According to the Applicant, the exclusion of the shipping sector from the [Pillar 2 Directive](#) had been based on the presentation contained in this document, without any formal public consultation. Therefore, according to the Applicant, disclosure of the requested document would serve the public interest by allowing citizens and stakeholders to understand the basis for this significant policy decision.

B. ASSESSMENT OF THE CONFIRMATORY APPLICATION UNDER REGULATION (EC) NO 1049/2001

4. The Council has carefully considered this confirmatory application. It has re-assessed, in full consideration of the principle of transparency underlying Regulation (EC) No 1049/2001 and on account of the applicant's arguments, whether public access can be provided to the requested document.
5. The Council reconsiders the assessment made at the initial stage, in particular in light of the fact that the requested document had been issued in the course of, and was linked to, the negotiations within the Council on the Pillar 2 Directive, which was adopted on 14 December 2022¹. Both Regulation (EC) No 1049/2001 and established case-law require enhanced transparency as regards documents linked to legislative files such as the requested document.
6. The Council considers further that the disclosure of the requested document would not undermine the protection of the international relations of the EU and its Member States.
7. In these circumstances, the Council concludes that the requested document should be disclosed.

C. CONCLUSION

8. The Council decides to grant full access to document **WK 11769/2019**.

¹ Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union, OJ L 328, 22.12.2022, pp. 1–58