Council of the European Union

Brussels, 10 March 2025
(OR. en)

6949/25

Interinstitutional File:
2024/0276(CNS)

ECOFIN 264
FISC 58

COVER NOTE

From:	European Economic and Social Committee
date of receipt:	10 March 2025
To:	Council of the European Union
Subject:	- Opinion of the European Economic and Social Committee Proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation (COM(2024) 497 final – 2024/0276 (CNS))

Delegations will find enclosed the opinion of the European Economic and Social Committee on the above proposal.

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European Economic and Social Committee

OPINION

European Economic and Social Committee

Administrative cooperation in the field of taxation (DAC9)

Proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation
(COM(2024) 497 final – 2024/0276 (CNS))

ECO/659

Rapporteur: Krister ANDERSSON

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Advisor	Samuel CORNELLA (for the rapporteur)
Referral	Council of the European Union, 7/11/2024
Legal basis	Articles 113, 115 and 304 of the Treaty on the Functioning of the European Union
Section responsible	Economic and Monetary Union and Economic and Social Cohesion
Adopted in section	6/2/2025
Adopted at plenary session	26/2/2025
Plenary session No	594
Outcome of vote (for/against/abstentions)	203/1/2

1. Conclusions and recommendations

1.1 The EESC welcomes the proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC9)[1].

1.2 The EESC notes that it is a transposition of the OECD/G20 Inclusive Framework[2], which has already been agreed.

1.3 The EESC points out that legal certainty and clarity for multinational corporations and tax administrations can only be ensured by creating a single set of uniform rules applicable to all Member States.

1.4 The EESC deems it crucial that information collected under DAC9 be used only and exclusively as intended by the Commission proposal and not for other purposes, which may allow companies in third countries to access sensitive information, thereby harming the competitive position of European companies.

1.5 The EESC regrets that no impact assessment or competitiveness check were carried out for this proposal. It would have been interesting to be able to ascertain whether the proposal brings us closer to the Commission's general objective of reducing the administrative burden by 25%.

1.6 The EESC underlines the need to keep the rules fully in line with the OECD's ongoing work.

2. Commission proposal and context

2.1 The proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC9) is connected with 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 (Pillar 2 Directive)[3][4].

2.2 The DAC9 proposal simplifies the filing and reporting process within the Pillar 2 framework, seeking to reduce the administrative burden for companies subject to Directive 2022/2523.

2.3 DAC9 establishes a system for authorities to exchange information with each other by introducing a standard form strongly based on the one already developed by the OECD/G20 Inclusive Framework, which large multinational enterprise groups (MNE groups) and large-scale domestic groups (LSDGs) will have to fulfil in order to report their relevant tax-related information.

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1 Proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation.

2 OECD/G20 Inclusive Framework on BEPS.

3 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.

4 OJ C, C/2024/4059, 12.7.2024, http://data.europa.eu/eli/C/2024/4059/oj.

2.4 More specifically, DAC9 transposes the OECD standard template into EU law by making it the top-up tax information return envisaged in Article 44 of the Pillar Two Directive[5]. The new, modified Article 44 of the Pillar 2 Directive will establish simplified rules for reporting obligations, which will allow for central filing by a designated entity on behalf of the entire group instead of requiring individual filings by each constituent entity.

2.5 In other words, without the DAC9 proposal, companies subject to the Pillar 2 framework would each have to file a top-up tax information return in the country where it is based, which could bring about unnecessary complications and red tape.

2.6 According to the Commission, the proposal is expected to significantly reduce the administrative burden, thereby supporting the timely implementation of the Pillar 2 rules. Member States must adopt and publish the laws, regulations and administrative provisions necessary to comply with the DAC9 Directive by 31 December 2025 at the latest.

3. General and specific comments

3.1 The EESC welcomes the Commission's DAC9 proposal and notes that it is fully based on the OECD/G20 Inclusive Framework, which has already been agreed.

3.2 The EESC shares the Commission's view that legal certainty and clarity for MNE groups, LSDGs and tax administrations can only be ensured by creating a single set of uniform rules applicable to all Member States, as opposed to a system where Member States implement different reporting requirements nationally.

3.3 The EESC observes that, 'in view of the technical nature […] and the urgency of adopting the proposal', on 12 December 2024 the European Parliament Committee on Economic and Monetary Affairs approved the Commission proposal without amendments, pursuant to a simplified procedure[6].

3.4 The EESC deems it crucial that information collected under DAC9 be used only and exclusively as intended by the Commission proposal and not for other purposes, which may allow companies in third countries to access sensitive information, thereby harming the competitive position of European companies.

3.5 The EESC deems that an impact assessment and a competitiveness check would have been useful for this proposal, even though not strictly required. While it is true that 'the proposal operationalizes Article 44 of the Pillar Two Directive in a manner which is fully consistent with and closely replicates what has been developed at global level. There are no other policy options to choose from', a clearer view about the actual impact of the proposal and a competitiveness

5 Chapter VIII on Administrative Provisions, Article 44 on Filing obligations within the 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.

6 Draft Report on the proposal for a Council directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation (COM(2024)0497 – C10-0169/2024 – 2024/0278(CNS)) of the European Parliament Committee on Economic and Monetary Affairs.

check would have been valuable. In this respect, it would be interesting, for instance, to be able to ascertain whether the proposal brings us closer to the Commission's general objective of reducing the administrative burden by 25%.

3.6 Finally, the EESC points out that, since the OECD's work is not yet completed, it remains strategically important to closely monitor any changes that may take place in those negotiations in order to consistently adapt the relevant EU framework by keeping it fully in line with the OECD's ongoing work.

Brussels, 26 February 2025.

The President of the European Economic and Social Committee
Oliver ROPKE