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MEETING DOCUMENT

From:	Presidency
To:	Delegations

Subject:	Overview of tax provisions in non-tax dossiers
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Delegations will find attached an overview of TINTA files for the Working Party on Tax Questions (High Level) of 25 November 2025.

OVERVIEW OF TAX PROVISIONS IN NON-TAX DOSSIERS

November 2025 update

Newly identified dossiers						
No	Dossier	Identified by	Context/Issue	Relevant text/provisions	Timeline/stage of a process	Follow-up
1.	European Business Wallet	IE June 2025	Foreseen in COM's 2025 Work Programme, the aim of the European Business Wallet is to simplify business-to-business and business-to-government exchanges for businesses;	Legislative proposal	To be presented on 19/11/25	PLANNED
2.	The 28 th Regime for Innovative Companies	GSC October 2025	Foreseen in COM's 2026 Work Programme, the aim of the 28 th regime is to simplify applicable rules; may include tax provisions;	Legislative proposal	Q1 2026	PLANNED
3.	European Strategy on Sustainable Tourism	GSC October 2025	COM Green VAT separate initiative in support of the aims pursued by the Strategy will follow;	Non-legislative act	Q2 2026	PLANNED
4.	Circular Economy Act	GSC October 2025	COM Green VAT separate initiative in support of the aims pursued by the Circular Economy Act will follow;	Legislative proposal	Q3 2026	PLANNED

5.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Previously identified dossiers – updates in bold

No	Dossier	Identified by	Context/Issue	Relevant text/provisions	Timeline/stage of a process	Follow-up
7.	Clean Industrial Deal State Aid Framework	GSC February 2025	Foreseen in the Clean Industrial Deal (CID); provides a complementary framework for measures stimulating decarbonisation and energy efficiency;	Member States can grant investment aid in the form of grants, repayable advances, loans, guarantees or tax advantages;	Published on 25/6/2025, accompanied by a Staff Working Document which was published on 4/11/2025; Applies as of 25/6/2025, and remains in force until 31/12/2030;	FOR INFORMATION

8.	Recommendation on tax incentives to support the CID	GSC February 2025	Foreseen in the Clean Industrial Deal; aims at stimulating private investment in clean technologies and industrial decarbonisation and supplements the CID State Aid Framework;	Member States can consider two instruments to encourage clean investment: (1) targeted tax credits and (2) accelerated depreciation (up to immediate expensing);	Published on 2/7/25; Council conclusions on tax incentives to support the CID were approved on 10/10/25;	FOR INFORMATION
9.	Recommendation on increasing the availability of Savings and Investment Accounts with simplified and advantageous tax treatment	GSC February 2025	It is part of the Savings and Investment Union Strategy from March 2025; the main objective of the Recommendation is to increase retail investment through tax incentives;	Member States are invited to introduce incentives in tax treatment such as: <ul style="list-style-type: none"> - deductions from the taxable base; - tax exemptions; - tax deferrals; and applying a uniform tax rate to the income generated by or the value of assets held in a savings and investment account;	Published on 30/9/25; presented to the Council on 10/10/25; MS implementation to follow; structured monitoring could take place in the Eurogroup as well as through established SIU-related monitoring processes in view of the mid-term review of the SIU Strategy to be published in 2027;	FOR INFORMATION

10.	Action Plan for Affordable Energy	GSC February 2025	A flagship action pillar 2 of the Competitiveness Compass, it includes, among others, measures to lower energy bills for industries, businesses and households in the short term, while speeding up necessary structural reforms.	Recommendation to lower taxation of electricity and to remove non-energy cost components from bills;	Q4 2025	ONGOING
9.	The Clean Industrial Deal: A joint roadmap for competitiveness and decarbonization	GSC February 2025	A flagship action pillar 2 of the Competitiveness Compass, it offers clear business incentives for businesses to accelerate industrial decarbonisation within Europe.	Recommendation on energy taxation;	Q4 2025	ONGOING
10.	Industrial Action Plan for the European automotive sector	GSC March 2025	The Commission invites Member States to incentivise consumers to choose zero-emission vehicles over conventional ones, including through taxation. While working on a legislative proposal to decarbonise corporate fleets, the Commission published a Communication entitled 'Decarbonise Corporate Fleets', which provides good practice examples of targeted changes to fiscal treatment of conventional corporate vehicles (cf. COM (2025) 96 final).	Automotive Omnibus; Greening corporate fleet;	Both to be presented on 10/12/25	ONGOING

11.	New Own Resources in the context of the next MFF	GSC May 2025	The ORD proposal is discussed in WPOR (technical) and AHWP MFF (political) and will be part of the negotiating box.	Legislative proposal	Discussion ongoing in the Working Party on Own Resources	ONGOING
12.	Association Agreement between the EU and the Principality of Andorra and the Republic of San Marino respectively	LU May 2025	The tax governance clauses create obligations in the area of direct taxation.	Articles 10, 28 and 63	The Agreement (9493/24 ADD 1) as well as the Decisions on the signing and provisional application, and on the conclusion are being discussed in the EFTA WP.	ONGOING
13.	Proposal for a Directive on European cross-border associations (2023/0315 (COD))	Sweden November 2024	There are no proper provisions on taxation, but the proposal is relevant for taxation as a whole, and taxation aspects are mentioned in the recitals.	Explanatory memorandum, recitals (5) and (20)	Discussion is ongoing in the Working Party on Company Law.	WITHDRAWAL within 6 months, as per 2026 COM Work Programme
14.	EU-UK dialogue on Countering Harmful Tax Regimes	GSC November 2024	The yearly dialogue with the UK on tax matters is prepared in the Working Party on the UK. HLWP is kept informed by COM.	N/A	The next dialogue is scheduled for 21/11/25. The draft agenda is in WK 13493/25.	ONGOING

15.	Future of Europe: EU Internal Reforms	GSC January 2024	Following the June 2022 conclusions in which EUCO recalled the capacity to absorb new members and the December 2023 conclusions in which EUCO called for internal reforms, the SE Presidency initiated discussions, including on internal reforms, in support of EUCO's work. In those discussions, among others, the issue on expanding QMV to other areas, including taxation, is tackled.	N/A	The June 2024 EUCO adopted Conclusions on a Roadmap for future work on internal reforms. Recent progress report was prepared by the PL Presidency (9472/25).	ONGOING
16.	Anti-corruption package (2023/0146 NLE)	GSC May 2023	The package contains: - Joint Communication on the fight against corruption (JOIN(2023) 12 final); - Council Regulation concerning restrictive measures against serious acts of corruption (2023/0146 NLE); - Council Decision on restrictive measures against serious acts of corruption (HR(2023) 108). All three documents contain references to the EU list of non-cooperative jurisdictions for tax purposes.	Communication: Point 7 (Anti-corruption in EU external policies); Regulation : Article 2(2); Decision : Article 1(3);	Discussion is ongoing in the RELEX Working Party;	ONGOING