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MEETING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party on Tax Questions (High Level)
Subject:	Overview of tax provisions in non-tax dossiers

Delegations will find attached an updated overview of TINTA files for the Working Party on Tax Questions (High Level) of 20 May 2026.

OVERVIEW OF TAX PROVISIONS IN NON-TAX DOSSIERS

May 2026 update

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Newly identified dossiers/updates						
No	**Dossier**	**Identified by**	**Context/Issue**	**Relevant text/provisions**	**Timeline/stage of a process**	**Follow-up**
1.	**EU-UK Agreement in relation to Gibraltar**	**GSC May 2026**	**On 17 February 2026, the Commission submitted to the Council a proposal for a Council decision on the signing, on behalf of the Union, and on provisional application of the Agreement in respect of Gibraltar between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland**	**The text of the Agreement contains tax-related provisions, including arrangements concerning Gibraltar's transaction tax and excise duties, their interaction with EU VAT and excise rules, and administrative cooperation and recovery of claims in the fields of VAT, transaction tax, customs duties and excise duties.**	**On 1 April 2026, Coreper confirmed agreement in principle on the text of the draft Council decision on the signing, on behalf of the Union of the Agreement, and on provisional application of the Agreement.**	**ONGOING**
2.	**EU–UK Agreement on ETS linking**	**GSC May 2026**	**On 13 November 2025 the Council authorised the Commission to open negotiations with the UK on an agreement to link greenhouse emissions trading systems (ETS).**	**The draft would allow goods from both parties to qualify for mutual exemptions from each side's Carbon Border Adjustment Mechanisms (CBAM).**		**ONGOING**

3.	**AccelerateEU - Energy Union Affordable and Secure Energy through Accelerated Action**	**GSC April 2026**	**The Commission presented AccelerateEU – Energy Union: Affordable and Secure Energy through Accelerated Action on 22 April 2026; its aim is to address rising energy costs, reduce dependency on volatile fossil-fuel markets, and accelerate the clean energy transition while strengthening EU energy resilience.** **Proposal on network charges and taxation expected in Q2 2026 (poss. 22 May 2026).**	**Commission communication/non-legislative** **The communication refers to fiscal and tax measures mainly as supporting tools, including reduced excise duties on electricity for vulnerable households and energy-intensive industries, VAT reductions for the installation of heat pumps, solar PV and small-scale batteries, tax incentives for electric vehicles, targeted tax credits and accelerated depreciation for clean technologies, possible taxation of windfall profits, temporary application of energy tax rates below EU minimum levels and a forthcoming legal proposal on network charges and taxation aimed at ensuring that electricity is taxed less than gas.**	**Under consideration in the TTE (Energy) Council and the Working Party on Energy.**	**ONGOING**
4.	**Omnibus VII – Regulation on simplification of the digital legislative framework (Digital Omnibus)**	**GSC April 2026**	**poss. link to tax-related principles currently reflected in the GDPR**	**Legislative proposal**	**Under consideration in the Antici subgroup on simplification.**	**ONGOING**

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5.	**Gender Equality strategy 2026-30**	**GSC April 2026**	**The Commission presented the strategy in March 2026. The aim of the strategy is to accelerate progress towards gender equality by embedding it across all areas of life, tackling discrimination and gender-based violence, and promoting equal opportunities, participation and economic empowerment for women and men.**	**Commission communication/non-legislative** **Roadmap Principle 5: Equal employment opportunities and adequate working conditions mentions that the gender employment gap is the result of various barriers and incentive structures, such as those in national tax systems. The strategy refers to gender-sensitive budgeting and expenditure tracking, as well as the possibility for Member States to apply reduced or zero VAT rates to female hygiene products.**	**Information at the EPSCO Council on 9 March 2026.**	**ONGOING**
6.	**28th Regime/EU Inc.**	**GSC April 2026**	**The Commission presented the proposal for a Regulation on the 28th Regime Corporate Legal Framework – "EU Inc." in March 2026. The aim of the proposal is to create a new optional EU-wide corporate legal form allowing companies to incorporate and operate under harmonised company-law rules across the Single Market.**	**Legislative proposal** **The proposal includes tax-related administrative elements, notably issuance of TIN and VAT identification numbers as part of company registration, and rules on the timing of taxation for income derived from EU employee stock options.**	**The proposal under consideration of the COMPET Council and the Working Party on Company Law**	**ONGOING**

7.	European Strategy on Sustainable Tourism	GSC October 2025	**The Commission announced in its 2026 work programme a European Strategy on Sustainable Tourism, scheduled for Q2 2026, to balance the economic, social and environmental impacts of tourism and strengthen the sector's competitiveness and resilience. It may include tax provisions.**	Non-legislative act	Q2 2026	PLANNED
8.	Circular Economy Act	GSC October 2025	**The Commission plans to present a legislative proposal for a Circular Economy Act in Q3 2026. The Act is intended to establish a Single Market for secondary raw materials, increase the supply of high-quality recycled materials and stimulate demand for such materials in the EU. It may include tax provisions.**	Legislative proposal	Q3 2026	PLANNED
9.	Agreement between the EU and the United Kingdom of Great Britain and Northern Ireland on a Youth Experience Scheme	GSC October 2025	**On 20 June 2025, the Council adopted Decision (EU) 2025/1286, authorising the opening of negotiations with the UK on a Youth Experience Scheme.** **The scheme would facilitate limited-period mobility for young people from the EU and the UK, including for work, study, volunteering, au-pairing or travel.**	Articles 16 and 23 (WK 13823/2025)	The negotiations are followed by the WPUK.	UNDER NEGOTIATIONS

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10.	Sustainable Investment and Facilitation Agreement between the EU and the Republic of Cote d'Ivoire	GSC October 2025	**On 12 June 2025, the Council adopted Decision 2025/1209 authorising the opening of negotiations with Côte d'Ivoire for a Sustainable Investment Facilitation Agreement.**	**The draft agreement includes in Article 5 commitments to prevent and fight corruption, money laundering, terrorism financing, tax fraud and tax evasion, in line with internationally agreed standards.**	The Agreement (WK 9572/25 REV2) is being discussed in the ACP WP.	UNDER NEGOTIATIONS
11.	European Affordable Housing Plan	GSC November 2025	**European Affordable Housing Plan was published on 16 December 2025.** **The Plan aims to support Member States, regions and cities in making housing more affordable and available, based on four pillars: boosting housing supply, mobilising investment, enabling immediate support while driving reforms, and protecting the most affected. The Plan also announces follow-up initiatives, including an initiative on short-term rentals in Q2 2026 and a Construction Services Act in Q4 2026.**	Commission communication, non-legislative **It is indicated in the communication that tax policies and other measures can mitigate the risk of speculative behaviours in the housing market.** **In the context of Member States' structural reforms, it is outlined that taxation is a key supporting tool to address housing affordability, taxes are a major component of housing costs, including during purchase.**	Presidency conclusions on the future European Affordable Housing Plan (1/12/2025) (15709/25). **Council conclusions expected this semester, the latest version can be found in ST 8128/26. Under consideration in the Employment, Social Policy, Health and Consumer Affairs Council.**	ONGOING
12.	Regulation on pan-European personal pension products (PEPP)	GSC November 2025	**On 20 November 2025, the Commission presented a legislative proposal to review Regulation (EU) 2019/1238 on the PEPP, as part of the supplementary pensions package under the Savings and Investments Union.**	**Article 3 requires Member States to grant PEPPs treatment no less favourable than other personal pension products, including the most favourable available national tax relief where several regimes exist.**	**Under discussion at the Working Party on Financial Services and the Banking Union.**	ONGOING

Previously identified dossiers – updates in bold						
No	**Dossier**	**Identified by**	**Context/Issue**	**Relevant text/provisions**	**Timeline/stage of a process**	**Follow-up**
13.	Clean Industrial Deal State Aid Framework (CISAF)	GSC February 2025	Adopted by the Commission on 25 June 2025 as a framework accompanying the Clean Industrial Deal. CISAF sets out simplified state aid compatibility conditions allowing Member States to support clean energy deployment, industrial decarbonisation, energy-efficiency measures, clean-tech manufacturing and other investments contributing to the clean industrial transition. Aid may be granted in various forms.	Non-legislative act. Member States can grant investment aid in the form of grants, repayable advances, loans, guarantees, tax advantages, tax credits and accelerated depreciation.	Applies as of 25/06/2025, and remains in force until 31/12/2030.	FOR INFORMATION
14.	Recommendation on tax incentives to support the CID	GSC February 2025	The Commission adopted a recommendation on 2 July 2025 to guide Member States in using tax incentives to stimulate private investment in clean technologies and industrial decarbonisation, complementing the Clean Industrial Deal State Aid Framework.	Non-legislative act/ Commission recommendation Member States can consider two instruments to encourage clean investment: (1) targeted tax credits and (2) accelerated depreciation (up to immediate expensing).	Council conclusions on tax incentives to support the CID were approved on 10/10/25. (13501/25)	FOR INFORMATION

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15.	Recommendation on increasing the availability of Savings and Investment Accounts with simplified and advantageous tax treatment	GSC February 2025	On 30 September 2025, the Commission adopted the recommendation part of the Savings and Investments Union. It invites Member States to establish or improve Savings and Investment Accounts with simplified procedures and advantageous tax treatment, including possible deductions, exemptions, deferrals or uniform tax rates.	Non-legislative act/Commission recommendation Member States are invited to introduce incentives in tax treatment such as: - 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;	Recommendation was presented to ECOFIN on 10 October 2025.	FOR INFORMATION
16.	Action Plan for Affordable Energy	GSC February 2025	The Commission presented the Action Plan for Affordable Energy on 26 February 2025. The plan includes measures to lower energy bills for households, businesses and industry and to accelerate structural reforms.	Non-legislative act/Commission Communication Tax-related elements include lowering electricity taxation and removing non-energy cost components from bills, with Member States encouraged to use Energy Taxation Directive and VAT Directive flexibilities.	Presented to the Energy Council on 17 March 2025. The plan was welcomed by the European Council conclusions of 20 March 2025.	FOR INFORMATION

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17.	The Clean Industrial Deal: A joint roadmap for competitiveness and decarbonization	GSC February 2025	On 26 February 2025, the Commission presented the Clean Industrial Deal. The initiative aims to strengthen EU industrial competitiveness while accelerating decarbonisation.	Non-legislative act/Commission communication The follow-up Commission Recommendation on tax incentives was adopted on 2 July 2025, focusing mainly on targeted tax credits and accelerated depreciation.	The Council approved conclusions on tax incentives to support the Clean Industrial Deal these tax incentives on 10 October 2025. (13501/25)	FOR INFORMATION
18.	Industrial Action Plan for the European automotive sector **Proposal for a Regulation of the European Parliament and of the Council on clean corporate vehicles**	GSC March 2025/**SK February 2026**	The Commission presented the Action Plan on 5 March 2025. The initiative invites Member States to incentivise the use of zero-emission vehicles, including through taxation. **As follow-up the Automotive Package was presented on 16 December 2025, including the Automotive Omnibus and a proposal on clean corporate vehicles.**	Non legislative act and a legislative proposal **Article 4 allows Member States to use favourable road tolling and taxation measures to incentivise zero- and low-emission corporate vehicles. It also restricts public financial support, including tax-type incentives, for corporate cars and vans that are not zero- or low-emission.**	**Under examination by the Working Party on Land Transport.**	ONGOING

19.	New Own Resources in the context of the next MFF	GSC May 2025	On 16 July 2025, the Commission presented a proposal for a new Own Resources Decision as part of the MFF 2028–2034 package.	Legislative proposal The proposal includes tax or tax-relevant own resources, notably a tobacco excise-based own resource, the Corporate Resource for Europe, and revenue-based own resources linked to CBAM, ETS and non-collected e-waste.	The ORD proposal is discussed in WPOR and AHWP MFF.	ONGOING
20.	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 include tax-relevant obligations: non-discriminatory internal taxation of products; preservation of tax-law distinctions linked to residence or place of investment and measures to prevent tax-law infringements; and good tax governance commitments covering transparency, exchange of information, fair taxation, BEPS minimum standards and future mutual assistance for recovery of tax claims.	Council legal acts on signing and provisional application and on conclusion were prepared in March 2026 and are scheduled for adoption in May 2026. Pre-signing of the agreement by the Member States is foreseen to take place on 3 and 24 June 2026.	ONGOING
21.	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

22.	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 second annual dialogue was held on 21 November 2025, based on draft agenda WK 13493/25. The Commission subsequently debriefed the Working Party on the UK.**	ONGOING
23.	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 through Treaty-based flexibilities such as passerelle clauses.	N/A	The June 2024 EUCO adopted Conclusions on a Roadmap for future work on internal reforms. Last progress report was prepared by the PL Presidency (9472/25).	ONGOING

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24.	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

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