




Basic information	
2024/0276(CNS) CNS - Consultation procedure Directive	Awaiting final decision
Taxation: administrative cooperation Amending Directive 2011/16 2009/0004(CNS) Subject 2.70 Taxation 2.80 Cooperation between administrations	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	<div style="border: 1px solid red; display: inline-block; padding: 2px;">ECON</div> Economic and Monetary Affairs		LALUCQ Aurore (S&D)	19/11/2024
			Shadow rapporteur FERBER Markus (EPP) PIMPIE Pierre (PfE) VAN OVERTVELDT Johan (ECR) ÓDOR udovít (Renew) PETER-HANSEN Kira Marie (Greens/EFA) SARAMO Jussi (The Left)	
Council of the European Union				
European Commission	Commission DG		Commissioner	
	Taxation and Customs Union		HOEKSTRA Wopke	

Key events			
Date	Event	Reference	Summary
28/10/2024	Legislative proposal published	COM(2024)0497 	Summary
28/11/2024	Committee referral announced in Parliament		
16/01/2025	Vote in committee		
20/01/2025	Committee report tabled for plenary, 1st reading/single reading	A10-0002/2025	Summary
12/02/2025	Decision by Parliament	T10-0013/2025	
12/02/2025	Results of vote in Parliament		

Technical information	
Procedure reference	2024/0276(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2011/16 2009/0004(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 115 Treaty on the Functioning of the EU TFEU 113
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/10/01322

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE766.712	12/12/2024	
Committee report tabled for plenary, 1st reading/single reading		A10-0002/2025	20/01/2025	Summary
Text adopted by Parliament, 1st reading/single reading		T10-0013/2025	12/02/2025	
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2024)0497 	28/10/2024	Summary	

Taxation: administrative cooperation

2024/0276(CNS) - 28/10/2024 - Legislative proposal

PURPOSE: to improve the functioning of the existing provisions of Directive 2011/16/EU on administrative cooperation in the field of taxation.

PROPOSED ACT: Council Directive.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: Council Directive (EU) 2022/2523 (Pillar Two Directive) on ensuring a global minimum level of taxation for multinational enterprise groups (MNEs) and large-scale domestic groups in the Union introduces a qualified income inclusion rule (IIR), a qualified undertaxed profit rule (UTPR) and also allows Member States to introduce their own qualified domestic top-up tax (QDTT).

Article 44 of the Council Directive (EU) 2022/2523 already sets the rules for filing Top-up tax information returns and outlines broadly the information categories to be reported by the multinational enterprises (MNEs) and large-scale domestic groups (LSDGs) covered by that Directive as the tax administrations need those Top-up tax information returns to perform an appropriate risk assessment, to evaluate the correctness of the tax liability and to monitor whether the MNEs and LSDGs correctly apply the rules set out in Council Directive (EU) 2022/2523.

It is therefore appropriate to amend Council Directive 2011/16/EU to set up new rules on automatic exchange of information to facilitate the exchange of information with respect to the Top-up tax information return and thereby provide the framework for the operational implementation of Article 44 of Council Directive (EU) 2022/2523. Those rules should be in line with the OECD/G20 IF agreement and Model Rules.

This proposed directive represents the eighth amendment to the Directive on Administrative Cooperation (2011/16/EU).

CONTENT: the Commission proposes to amend the existing provisions on exchange of information and administrative cooperation and to extend the scope to automatic exchange of information in respect of information under the Directive on Administrative Cooperation to the reports filed by these multinational enterprises.

The proposal aims at ensuring a fair and efficient functioning of the internal market by facilitating central filing of the Top-up tax information return as defined in Directive 2022/2523/EU on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union. It also aims at safeguarding Member States' tax revenues by enabling information exchange with regard to the Top-up tax information return. This also contributes to deterring non-compliance.

The proposal will:

- provide for a **uniform template** for multinational enterprises groups (MNEs) and large-scale domestic groups in the scope of Directive 2022/2523/EU to file their Top-up tax information returns. This will significantly reduce their administrative burden since the Top-up tax information return will be the same in all Member States;

- enable MNEs falling within the scope of Directive 2022/2523/EU to file their Top-up tax information return **only once for the whole MNE** (central filing as opposed to the local filing method), which will reduce their administrative burden and significantly reduce the number of reports they would otherwise have to file.

Member States should take the necessary measures to enable the reporting entities of an MNE that is resident for tax purposes within the EU to file the Top-up tax information return within **15 months** after the last day of the Reporting fiscal year, except for the first Reporting fiscal year, where the filing must be done no later than 18 months after the last day of the Reporting fiscal year.

The relevant parts of the Top-up tax information return should be exchanged as soon as possible and, in any case, no later than **3 months** after the filing deadline for that Reporting fiscal year. For the first year of application of the Pillar Two Directive (i.e. Reporting fiscal year 2024), the deadline for exchanging the information is six months after the filing deadline.

The communication of information to competent authorities of other Member States will take place using the standard computerised form that will be developed by the Commission by means of an implementing act.

Budgetary implications

The cost for implementing this proposal is estimated at EUR 3.3 million for the period 2024-2027. It will be financed through redeployment of funds from the existing Fiscalis programme.

Taxation: administrative cooperation

2024/0276(CNS) - 20/01/2025 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted, following a special legislative procedure (consultation), the report by Aurore LALUCQ (S&D, FR) on the proposal for a Council directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation.

The committee responsible recommends that Parliament **approves** the proposal without amendments.

As a reminder, the proposal is closely linked with the 2022 Pillar 2 Directive, which aims to ensure a minimum level of global taxation for multinational enterprise groups and large national groups in the Union.

The proposal aims to simplify the filing process and reduce the administrative burden on MNE groups to comply with their reporting obligations under the Pillar 2 Directive. To this end, it establishes a system for authorities to exchange information with each other and introduces a standard form, in line with the one developed by the OECD/G20 Inclusive Framework, that MNE groups and large domestic groups will have to use to report certain tax information. The Rapporteur stressed that the proposal needs to be adopted quickly to ensure that the simplified rules on reporting obligations apply in time for the first reporting, which is due by 30 June 2026. The Directive is expected to lead to significant reductions in the administrative burden, as the central filing of returns will only concern around 4 000 entities, compared to around 180 000 that would be required to file individually in the absence of the Directive.

DAC 9 is also a tool to guarantee a smoother implementation of Pillar II but will require time to be implemented. Further delays would not help in delivering Pillar II on time.