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E-004813/2025

Answer given by Mr Hoekstra
on behalf of the European Commission
(12.2.2026)

The Commission is working on a possible legislative proposal to recast the Directive on administrative cooperation in the field of taxation (DAC). The objectives of this initiative are two-fold: first, to simplify and clarify reporting obligations under the DAC, with the aim of reducing the associated burdens for business stakeholders; and second, to implement targeted improvements, with the aim of improving the overall functioning of the DAC.

A public consultation and call for evidence have been recently launched to collect the views of stakeholders on the main policy options.

In addition, the possible legislative proposal will be informed by an impact assessment building on various sources of information including the findings from the evaluation of the DAC, the recommendations arising from the 2021 and 2024 Special Reports by the European Court of Auditors and the recommendations in the European Parliament's report on the implementation of the EU requirements for exchange of tax information.

To ensure a more consistent application of the DAC across Member States the Commission will also explore whether, in addition to legislative changes, common guidance could be developed in certain cases.