



2024/0276(CNS)

12.12.2024

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 – 2024/0276(CNS))

Committee on Economic and Monetary Affairs

Rapporteur: Aurore Lalucq

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the **■** symbol or ~~strikeout~~. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

**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 – 2024/0276(CNS))**

(Special legislative procedure – consultation)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2024)0497),
 - having regard to Articles 113 and 115 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C10-0169/2024),
 - having regard to Rule 84 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A10-0000/2024),
1. Approves the Commission proposal;
 2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 3. Asks the Council to consult Parliament again if it intends to substantially amend the text approved by Parliament;
 4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

EXPLANATORY STATEMENT

On 7 November 2024, the Council consulted the Parliament on a proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation¹ (DAC9).

The DAC9 proposal is closely linked with the 2022 Pillar 2 Directive, which aims to ensure a global minimum level of taxation for multinational enterprise groups (MNEs) and large-scale domestic groups in the EU.

The proposal aims at simplifying the filing process and reduce the administrative burden for MNEs with a view to their reporting obligations under the Pillar 2 Directive. For this purpose, it sets up a system for authorities to exchange information with each other and introduces a standard form, in line with that developed by the OECD/G20 Inclusive Framework, which MNEs and large-scale domestic groups (LSDGs) will have to use to report certain tax-related information. These two elements are pre-requisites under Article 44 of the Pillar 2 Directive to apply the simplified rules for reporting obligations, which allows for a central filing by a designated entity on behalf of the entire group as opposed to individual filings by each constituent entity.

Without the DAC9 proposal, each company that forms part of an MNE would have to file a top-up tax information return in the country where it is based, which can be time-consuming and complicated.

A swift adoption by the Council of this proposal is essential in order to ensure that the simplified rules for reporting obligations apply in time for the first reporting, which is due to take place by 30 June 2026. The Directive is expected to bring significant reductions of administrative burden, given that the central filing will only concern approximately 4,000 entities, as opposed to around 180,000 who would be required to do an individual filing 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.

In view of the technical nature of the proposal and the urgency of adopting the proposal, your rapporteur proposes that Parliament approves the proposal without amendments pursuant to a simplified procedure without amendments (rule 52).

¹ [28.10.2024 COM\(2024\)0497](#) Proposal for a COUNCIL DIRECTIVE Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation.