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NOTE

From:	Presidency
To:	Council
Subject:	Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC8) - General approach

STATEMENT BY BELGIUM

“Belgium welcomes and fully supports the new update of the directive on administrative cooperation (DAC). This new directive is yet another important step to strengthen exchange of information on tax matters. It is of key importance to us that everyone pays their fair share of taxes, also businesses and individuals operating with crypto-assets and e-money.

We agree with the final compromise text on DAC8.

At the same time, we believe that we must look for ways to enable tax administrations to trace and identify taxable events in the most efficient way possible. This applies in particular to a timely and legal obligation to include tax identification numbers (TIN) in the context of the mandatory automatic exchange of information on country-by-country reports pursuant to the Directive 2011/16/EU (DAC4).

We believe it is highly recommendable for all Member States to make use of the possibility to start implementing the TIN reporting as from 1/1/2024 onwards in the light of the good functioning of the safe harbours in the pillar 2 directive (Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union).

Finally, we call on the Commission to follow up on this issue and take this statement into consideration in future amendments of the DAC.”
