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NOTE

From:	Presidency
To:	Council
Subject:	Directive on administrative cooperation in the field of taxation (DAC9) - Political agreement = Statement by the Commission

STATEMENT BY THE COMMISSION

The Commission agrees with the Council on the need to ensure that the standard template for reporting set out in Section IV of Annex VII of DAC9 remains closely aligned with the GloBE Information Return (GIR) approved by the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS). This alignment is crucial to minimise the burden on businesses and tax administrations alike.

The Commission will, if appropriate, table any necessary legislative proposals to amend Section IV of Annex VII, in an expedited manner, to ensure alignment with relevant international developments and welcomes the Council's commitment to act as swiftly as possible to allow this alignment.
