



Brussels, 8 December 2025  
(OR. en)

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**NOTE**

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From: General Secretariat of the Council  
To: Delegations  
Subject: Public access to documents - Confirmatory application No 35/c/01/25

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Delegations will find attached:

- the request for access to documents sent to the General Secretariat of the Council on 31 October 2025 and registered on the same day (Annex 1);
- the reply from the General Secretariat of the Council dated 21 November 2025 (Annex 2);
- the confirmatory application dated 5 December 2025 and registered on the same day (Annex 3).

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## **ANNEX 1**

**From:** document-request@cis.consilium.europa.eu <document-request@cis.consilium.europa.eu>  
**Sent:** Friday, October 31, 2025 1:20 PM

**To:** TRANSPARENCY Access to documents (COMM) <Access@consilium.europa.eu>

**Subject:** Consilium - Electronic Request for Access to documents [ENGLISH]

This e-mail has been sent to [access@consilium.europa.eu](mailto:access@consilium.europa.eu) using the electronic form available in the Register application.

This electronic form has been submitted in ENGLISH.

**Title**

**DELETED**

**First name**

**DELETED**

**Family name**

**DELETED**

**E-mail**

**DELETED**

**Occupation**

I submit this request as a representative of an organisation.

**Name of the organisation**

European Rescheme Organisation

**Full postal address**

**Telephone**

**Requested document(s)**

Preliminary results of the impact assessment (pillar 2)- Presentation by the Commission referred to in CM-4398-19-INIT

**1st option**

EN

**2nd option**



**Council of the European Union**  
General Secretariat  
Directorate-General Communication and Information - COMM  
Directorate Information and Outreach  
Information Services Unit / Transparency  
*Head of Unit*

Brussels, 21 November 2025

European Rescheme Organisation

**DELETED**

Email: **DELETED**

Ref. 25/3257

Request made on: 31.10.2025

Dear **DELETED**,

Thank you for your request for access to documents of the Council of the European Union.<sup>1</sup>

We have identified document **WK 11769/2019** as falling within the scope of your access request.

Document **WK 11769/2019**, dated 24 October 2019, is a paper drafted by the European Commission services. It contains a preliminary economic analysis of the proposed two-pillars solution, which is currently negotiated within the OECD, and of its impact on Member States' tax base.

The Commission services, consulted as the author of this document pursuant to Article 4(4) of Regulation **1049/2001**, is against granting access to this document.

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<sup>1</sup> The General Secretariat of the Council has examined your request on the basis of the applicable rules: Regulation (EC) No 1049/2001 of the European Parliament and of the Council regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43) and the specific provisions concerning public access to Council documents set out in Annex II to the Council's Rules of Procedure (Council Decision No 2009/937/EU, OJ L 325, 11.12.2009, p. 35).

According to the Commission services, disclosure of document WK 11769/2019 would reveal specific information that could affect the above mentioned ongoing international negotiations within the OECD. Although Council Directive 2022/2523 (Pillar 2 Directive) was adopted in 2022 and started to apply in 2024, there are still ongoing discussions and negotiations on the implementation, interpretation and application of the rules at EU and OECD level. These negotiations at the OECD Working Party 11 are currently at a critical phase, as the Inclusive Framework members have been given a deadline until the end of 2025, to reach a consensual solution for a so-called ‘Side-by-Side’ system. This will accommodate the interaction between Pillar 2 and national tax systems of non-implementing jurisdictions that tax foreign profits. The current discussion largely touches upon economic impacts, in order to identify the critical elements that can maintain a global level-playing field for the taxation of large corporations. Disclosure of the information contained in document WK 11769/2019 would have a negative impact on the relations of the Union with its counterparts in the OECD and G20. Furthermore, should this document be disclosed, they would reveal the Union’s internal views as well as its negotiation strategy in relation to complex, sensitive and ongoing multilateral negotiations to find a consensus-based solution to tax challenges linked to the digitalisation of the economy. Consequently, disclosure of the requested document would seriously undermine the Union’s negotiating position, as well as the mutual trust between the parties involved, and would risk upsetting those discussions.

For all the above reasons, the General Secretariat of the Council has to refuse access to this document WK 11769/2019.<sup>2</sup>

We have examined the possibility of releasing parts of this document.<sup>3</sup> However, as the information contained therein forms an inseparable whole, the General Secretariat of the Council is unable to give partial access at this stage.

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<sup>2</sup> Article 4(1)(a), third indent, of Regulation (EC) No 1049/2001.

<sup>3</sup> Article 4(6) of Regulation (EC) No 1049/2001.

Pursuant to Article 7(2) of Regulation (EC) No 1049/2001, you may ask the Council to review this decision within 15 working days of receiving this reply. Should you see the need for such a review, you are invited to indicate the reasons thereof.

Yours sincerely,

Fernando FLORINDO

**From:** **DELETED**

**Sent:** Friday, December 5, 2025 2:51 PM

**To:** TRANSPARENCY Access to documents (COMM) <Access@consilium.europa.eu>

**Subject:** Re: Ref. 25/3257 - Ares(2025)10116392

**Dear General Secretariat of the Council,**

I hereby submit a confirmatory application under Article 7(2) of Regulation (EC) No 1049/2001. I respectfully ask the Council to reconsider its refusal, for the following reasons:

- The exclusion of the shipping sector from the Pillar 2 Directive was based on the presentation at issue.
- No formal public consultation was conducted on this matter, which increases the importance of transparency.
- Disclosure of the document would serve the public interest by allowing citizens and stakeholders to understand the basis for this significant policy decision.

I therefore request that access be granted to the document in question.

Sincerely,

**DELETED**