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PROPOSAL

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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2026) 308 final
Subject:	Proposal for a COUNCIL DIRECTIVE on administrative cooperation in the field of taxation (recast)

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Brussels, 24.6.2026
COM(2026) 308 final

2026/0168 (CNS)

Proposal for a

COUNCIL DIRECTIVE

on administrative cooperation in the field of taxation (recast)

{SEC(2026) 186 final} - {SWD(2026) 164 final} - {SWD(2026) 165 final} - {SWD(2026) 166 final}

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EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

The Political Guidelines of the European Commission[1] have set the objective of making business easier and faster in Europe by reducing administrative burdens and simplifying implementation, while upholding high standards, with a view to strengthening European competitiveness.

The Competitiveness Compass[2] highlighted the need to simplify the regulatory environment and reduce administrative burdens in order to strengthen competitiveness across all sectors. Subsequently, in its Communication on implementation and simplification[3], the Commission reiterated the need for a bold approach to enhance EU competitiveness and introduced new targets to reduce administrative burdens. Under the new approach, the burden-reduction targets of at least 25% for all companies and at least 35% for small and medium-sized enterprises (SMEs) will be applied to a baseline covering the full range of administrative costs.

To achieve these objectives, the Commission committed to prioritise proposals that simplify, consolidate and codify legislation in order to eliminate overlaps, information of low value and inconsistencies while ensuring that the EU's priorities continue to be met. A number of omnibus packages and simplification initiatives in different policy areas have already been adopted and several others are expected to come. As regards specifically the field of direct taxation, the Commission Work Programme 2026[4] announced an Omnibus on taxation which will simplify, streamline and clarify the EU direct tax acquis[5] with a view to reducing administrative burdens for businesses and ensuring a level playing field across Member States. The proposal to recast the Directive on administrative cooperation in the field of direct taxation (DAC)[6] will complement the Commission's simplification efforts in the field of

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1 European Commission, Political Guidelines for the Next European Commission 2024–2029: Europe's Choice, July 2024, https://commission.europa.eu/priorities-2024-2029_en

2 European Commission, Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions: A Competitiveness Compass for the EU, COM(2025) 30 final, 29 January 2025, https://commission.europa.eu/document/download/10017eb1-4722-4333-add2-e0ed18105a34_en

3 European Commission, Competitiveness Compass, COM(2025) 30 final.

4 European Commission, Communication from the Commission: Commission Work Programme 2026 – Europe's Independence Moment, 21 October 2025, https://commission.europa.eu/strategy-and-policy/strategy-documents/commission-work-programme/commission-work-programme-2026_en

5 Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States, OJ L 157; Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States, OJ L 310; Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (recast), OJ L 345; Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market, OJ L 193; Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union, OJ L 265; Council Directive (EU) 2025/50 of 10 December 2024 on faster and safer relief of excess withholding taxes, OJ L 50.

6 Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, OJ L 64.

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direct taxation by clarifying, simplifying and improving the functioning of the EU framework for administrative cooperation in direct taxation, without lowering the existing level of protection against tax fraud, evasion and avoidance.

The DAC is the main piece of EU legislation governing administrative cooperation in direct taxation. It provides harmonised tools (notably automatic exchange of information - AEOI) that enable Member States' tax authorities to cooperate efficiently in combating tax fraud, evasion and avoidance. The scope of AEOI under the DAC has been expanded several times over recent years, to respond to emerging challenges and evolving economic realities. While the initial framework covered AEOI on five categories of income and capital (DAC1), the framework was subsequently expanded to provide for third-party reporting on financial accounts (DAC2), cross-border tax rulings (DAC3), country-by country reporting (CbCR) on the activities of multinational enterprise (MNE) groups (DAC4), reportable cross-border arrangements (DAC6), income earned through digital platforms (DAC7), crypto-asset transactions (DAC8) and information related to the global minimum tax for MNE groups (DAC9). In addition, DAC5 provides access for tax authorities to beneficial ownership information collected pursuant to the Anti-Money Laundering (AML) legislation.

While a recent evaluation of the DAC[7] concluded that it provides a robust legal framework and has enabled the exchange of substantial volumes of information, it also identified a number of areas where improvements could be made. In particular, the evaluation concluded that frequent amendments to the DAC since 2011 and the absence of a codified legal text have made the framework more complex and less user-friendly. The evaluation also highlighted the need to simplify reporting obligations under DAC6, to eliminate inefficient reporting practices and reduce administrative burdens for stakeholders. In addition, the evaluation found that, despite progress made, challenges remain with respect to the identification of taxpayers and the automatic matching of information to national tax databases, which increases the burden on tax administrations to manually cross check the information received.

The outcome of the extensive consultation activities carried out to support the preparation of this initiative confirmed and reinforced the need to simplify and clarify DAC6, by removing reporting requirements with limited added value for tax administrations and considering the relevance of DAC6 in light of Pillar 2 implementation. Stakeholders also identified further areas for simplification, notably overlapping notification obligations for the purposes of DAC4 and DAC9, and the thresholds for reporting for the sale of goods under DAC7. Stakeholders have consistently signalled that such obligations lead to disproportionately high volumes of notifications and reporting that are either redundant or do not identify a risk of tax fraud, evasion or avoidance.

Finally, the European Court of Auditors (ECA) addressed DAC into two Special Reports. The first report, adopted in 2021, identified limitations in the current DAC1 legislative framework which affect the completeness of the automatic exchange of information between Member States. This creates level playing field issues and constrains the ability of tax administrations to maximise the benefits of the DAC. A second report, adopted in 2024, focussed on DAC6 and found that the Directive is complex and inconsistently applied across Member States.

[7] Enhancing tax compliance in the European Union - Taxation and Customs Union.

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This proposal responds to the call for simplification of the DAC legal framework and reflects the need to ensure that the framework remains proportionate and effective. Member States support simplification in the field of taxation as demonstarated by the adoption, on 11 March 2025[8], of Council Conclusions setting a tax decluttering and simplification agenda to enhance EU competitiveness.

- **Consistency with existing policy provisions in the policy area**

This proposal codifies the DAC, and its eight amendments, into one single legal act, thereby increasing coherence, strengthening legal certainty and improving interpretation and usability for all stakeholders across the Union. In addition, it includes several amendments which are aimed at simplifying and improving the functioning of the DAC cooperation framework.

The DAC recast proposal is fully consistent with and must be seen in conjunction with the Omnibus on direct taxation, which simplifies the other pieces of legislation comprising the EU framework in the field of direct taxation. Taken together, the two proposals put in place a set of coordinated and comprehensive actions and ensure that both substantive tax rules and rules on administrative cooperation are simplified, proportionate and therefore fit for purpose.

The proposal is also fully consistent with and reflect the impact on DAC of the adoption of the Pillar 2 Directive, which ensures that MNE groups in scope pay a minimum effective tax rate of 15% on profits in each jurisdiction that they operate. While DAC6 and the Pillar 2 Directive address distinct aspects of tax risk, the introduction of the global minimum taxation framework, by reducing tax rate differentials across jurisdictions, fundamentally alters for in-scope MNE groups the underlying incentives for the potentially aggressive arrangements targeted by DAC6.

Finally, the proposal is consistent with Council Directive (EU) 2025/50 (FASTER Directive) which simplifies procedures for claiming relief of excess withholding taxes while, at the same time, providing for reporting obligations to increase transparency.

- **Consistency with other Union policies**

The proposal interacts with the General Data Protection Regulation[9] (GDPR) in several instances where personal data becomes relevant. At the same time, the proposal includes specific provisions and safeguards on data protection and provides for procedures in the event of data breach. The relevant IT and procedural measures ensure that personal data is protected in line with the GDPR. The exchange of data will pass through a secured electronic system that encrypts and decrypts the data and, in every tax administration, only authorised national officials should have access to this information. As joint data controllers, Member States will have to ensure the data storage according to the security measures and time limits required by the GDPR.

The proposal ensures that the DAC continues to be in line with the EU Anti-Money Laundering (AML) framework. Council Directive (EU) 2016/2258 of 6 December 2016 amending Directive 2011/16/EU as regards access to anti-money-laundering information by tax authorities[10] (DAC5) granted and required tax authorities the access to the registers and

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8 Council Conclusions on a tax decluttering and simplification agenda which contributes to the EU's competitiveness, 11 March 2025, pdf.

9 Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39–98).

10 http://data.europa.eu/eli/dir/2016/2258/oj.

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due diligence documentation pursuant to the EU AML framework that was in place at that time. In 2024, the new and overhauled Directive (EU) 2024/1640 of the European Parliament and of the Council of 31 May 2024 on the mechanisms to be put in place by Member States for the prevention of the use of the financial system for the purposes of money laundering or terrorist financing[11] was adopted. To ensure continued alignment with the new EU AML framework, this proposal includes references to the updated registers as well as the newly developed and expanded provisions on customer due diligence and record keeping[12].

The proposal is also in line with the provisions on the European Unique Identifier (EUID) pursuant to Article 16 of the Codified Company Law Directive[13] which stipulates that the EUID is the means to uniquely identify companies cross-border. An EUID is also attributed to all entities (including trusts and other arrangements) registered in the Beneficial Ownership Registers Interconnection Systems (BRIS), to which tax authorities will have access pursuant to this proposal. The optional use of the EUID as a verified means of identification also for taxation purposes, enables tax authorities to verify, in a reliable way, the identity of the taxpayers concerned.

The DAC, once recast, will continue to be coherent with the EU Accounting Directive[14]. While both DAC4 and the EU Accounting Directive provide for Country-by-Country reporting, the two instruments are not to be seen as duplicate reporting as the content and the purpose of each reporting requirements not identical. The reporting included in this proposal is intended to provide a high-level overview of the MNE group to facilitate risk management for taxation purposes, while the reporting included in the EU Accounting Directive intends to promote the transparency of the MNE group toward the public. The inclusion of the enhanced reporting of Country-by-Country data for statistical purposes in this proposal should however facilitate the evaluation of the functioning of both Country-by Country reporting and Public Country-by-Country reporting in the future.

This proposal is coherent with the recent proposal for a regulation on the 28th Regime Corporate Legal Framework – EU Inc.[15], which includes the "once-only" principle for the submission of information. According to this principle, the information submitted by a company to the business register (including the EUID), must be shared with other relevant authorities, including those responsible for issuing the taxpayer identification number (TIN) and the VAT identification number, without founders and companies having to resubmit the information to those authorities. In addition, the EU Inc. should obtain the TIN and the VAT identification number through this digital exchange without needing to submit a separate

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11 Directive (EU) 2024/1640 of the European Parliament and of the Council of 31 May 2024 on the mechanisms to be put in place by Member States for the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Directive(EU) 2019/1937, and amending and repealing Directive (EU) 2015/849; OJ L, 2024/1640, 19.6.2024, ELI: http://data.europa.eu/eli/dir/2024/1640/oj.

12 Regulation (EU) 2024/1624 of the European Parliament and of the Council of 31 May 2024 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing; http://data.europa.eu/eli/reg/2024/1624/oj.

13 Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (codification); http://data.europa.eu/eli/dir/2017/1132/oj.

14 Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021 amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches; OJ L 429, 1.12.2021, pp. 1–14, ELI: http://data.europa.eu/eli/dir/2021/2101/oj.

15 Proposal for a Regulation of the European Parliament and of the Council on the 28th regime corporate legal framework - 'EU INC.'; EUR-Lex - 52026PC0321 - EN - EUR-Lex.

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application. The “once-only” principle is followed in the current proposal in relation to the proposed changes to the concept of “availability” of information under DAC1.

Finally, the DAC coexists with, and is fully consistent with, Regulation (EU) 2022/2065 of the European Parliament and of the Council (DSA), which harmonises the rules governing the liability and accountability of providers of intermediary services, including online platforms, and establishes due diligence obligations applicable throughout the Union. The DSA provides for conditional exemptions from liability for intermediary service providers and prohibits the imposition of general monitoring obligations. At the same time, it requires online platforms allowing traders to conclude distant contracts with consumers to ensure the traceability of traders using their services to offer products or services. The DAC is without prejudice to, and complements, the obligations established under Regulation (EU) 2022/2065.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

• Legal basis

The legal basis of DAC relies on Articles 113 and 115 of the Treaty on the Functioning of the European Union (TFEU). Article 113 of the TFEU provides a legal basis for the harmonisation of indirect tax systems of Member States, as far as is needed to ensure the functioning of the Internal Market and to avoid distortion of competition. Article 115 of the TFEU provides for the approximation of such laws, regulations or administrative provisions of the Member States, which directly affect the establishment or functioning of the Internal Market and make the approximation of laws necessary. The key objective of the DAC is to ensure that there is a robust legal instrument based on uniform conditions and harmonised practices to facilitate administrative cooperation and exchange of information in the field of direct taxation. This is necessary to ensure the proper functioning of the Internal Market and reduce the negative effects of tax fraud, evasion and avoidance in the EU. As the proposed initiative codifies and amends the DAC, the legal basis remains the same.

• Subsidiarity (for non-exclusive competence)

The proposal fully observes the principle of subsidiarity as set out in Article 5(3) of the Treaty on European Union (TEU). The political objectives of simplification necessitate proposals to codify, simplify and clarify the existing framework to eliminate any overlaps, cut unnecessary and low-value reporting and ensure consistent implementation, while not undermining the policy objectives of the legislation. Given the need to act and the nature and extent of the problem, an EU approach is the only option to ensure that there is a comprehensive and uniform solution that conforms with EU law, does not distort competition and maintains the level playing field. Individual actions taken by Member States could not achieve these objectives. At the same time, the current inefficiencies in the effective functioning of the DAC acquis are linked to several existing reporting and exchange obligations contained in the DAC, which can only be comprehensively and uniformly addressed by an EU legislative initiative.

• Proportionality

The proposal codifies, simplifies and improves existing provisions of the DAC. The changes are very targeted and do not go beyond what is necessary to achieve the desired objective. In particular, the changes fully preserve the current safeguards offered by the DAC and do not lower the existing level of protection against tax fraud, evasion and avoidance.

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The added value of EU action is that it ensures that there is a coherent, uniform and complete solution at EU level, which achieves the targeted reductions in reporting burdens and associated administrative costs for EU businesses.

At the same time, EU action will comprehensively address the current identified inefficiencies in the functioning of the DAC with targeted improvements to the existing acquis ensuring that tax administrations, reporting entities and taxpayers benefit from a more efficient and effective functioning of the DAC.

- **Choice of the instrument**

The proposal is for a Directive, which is the only instrument available under the legal basis of Article 115 TFEU. Furthermore, this Directive represents the recast of the existing DAC, as subsequently amended.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Ex-post evaluations/fitness checks of existing legislation**

This proposal and the accompanying staff working document have been informed by the results of the DAC evaluation, which was published on 19 November 2025[16]. The evaluation covers the period from 2018 to 2023 and all amendments up to and including DAC6. The evaluation report is supported by an accompanying staff working document, which is based inter alia on the findings of an externally contracted study.

The evaluation concluded that the DAC provides a robust legal framework which has facilitated the exchange of substantial volumes of information that is increasingly being matched and used by tax authorities (both for risk assessment and for control purposes) and has fostered voluntary taxpayer compliance. The DAC works effectively and efficiently, and the costs associated with it are commensurate with the benefits generated. The DAC is broadly coherent, it has added value compared with national and international alternatives, and it remains very relevant to achieving its objectives.

At the same time, the evaluation identified several areas where further work should be done in the short term to further enhance the DAC's functioning, while reducing the administrative burden on business. The evaluation pointed, in particular, to the need to: (i) introduce well-designed simplification, without undermining the DAC's objectives; (ii) ensure the consistent application of the DAC across the EU; (iii) facilitate the automatic reconciliation of DAC data with national data; and (iv) design a system that would enable a robust and automatic identification of taxpayers.

In the long term, the evaluation emphasised the need to explore how to rationalise IT systems and better exploit the digital transformation to improve risk analysis while also ensuring cost-savings for Member States and reducing the administrative burden on business.

- **Stakeholder consultations**

The stakeholder consultation strategy for this initiative consisted of targeted consultations of Member States and business stakeholders as well as a call for evidence and a public

[16] 1_EN_ACT_part1_v3.docx.

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consultation. All contributions received were considered in the impact assessment report accompanying this proposal. It includes a synopsis report of the stakeholder consultation in Annex 2.

The targeted consultations of business stakeholders took the form of interviews and meetings with different private stakeholders, including businesses of different sizes operating in different sectors, business associations, associations of tax consultants and academia. From these consultations emerged a strong call for simplifying the DAC legal framework, notably in relation to notification requirements for the purposes of DAC4 and DAC9, DAC6 and DAC7.

As regards Member States, the Commission services organised Working Party IV meetings which focused on potential topics for simplification/improvement and possible solutions related to DAC1, DAC4/DAC9, DAC6 and DAC7. Member States were also kept regularly informed at meetings of the Council High Level Working Party (HLWP).

In addition, on 16 December 2025, the Commission launched a call for evidence and, in parallel, a public consultation to collect stakeholders' views on the main policy options for simplification and their possible impact, including potential cost savings associated with the simplification of reporting requirements. The consultation remained open until 10 February and received a total of 60 written responses. Respondents were mainly individual business, business associations and tax advisors.

Overall, a strong consensus emerged from the business sector on the need for codifying the DAC by bringing together DAC1 and all its eight amendments (DAC2 to DAC9) into a single legal act which would replace the current fragmented legal framework. There was also broad agreement that the existing framework needs to be simplified as it creates disproportionate administrative and compliance burdens for reporting entities in some areas.

Business stakeholders strongly supported a single notification (for DAC4 and DAC9 purposes), based on a common template and a harmonised timeline, to avoid duplications and address the current fragmentation between the Member States. They also advocated in favour of "central filing", i.e. enabling one entity of the group which is located in the EU to file the notification on behalf of the entire group, thereby avoiding multiple notifications.

DAC6 generated substantial interest and feedback from business stakeholders, with many of them seeking clear and harmonised EU-level guidance to ensure the consistent interpretation and application of DAC6 across Member States, particularly in relation to very complex concepts like the Main-Benefit Test (MBT). In addition, business respondents consistently argued that the scope of DAC6 reporting should be more narrowly targeted to arrangements presenting genuine tax risks. In the light of this, several business stakeholders argued in favour of carving out from DAC6 reporting all companies that are within the scope of the Pillar 2 Directive. Moreover, business stakeholders were aligned on the need to remove the category A hallmarks (generic hallmarks).

As regards DAC7, comments focussed on the current threshold for the online sale of goods which was considered disproportionately low and insufficiently targeted to cases with a material likelihood of tax liability. Stakeholders suggested removing the activity threshold (30 transactions) and keeping only the monetary threshold but increasing it to EUR 5,000, or at least EUR 3,000.

Finally, several stakeholders (associations, business and online platforms) requested the development of a centralised verification tool for TIN.

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- **Impact assessment**

The impact assessment for this proposal was examined by the Regulatory Scrutiny Board (RSB) on 29 April 2026. A positive opinion with reservations was delivered on 4 May 2026[17] and all comments were duly addressed in the final version of the impact assessment. In this regard, the impact assessment report has been enhanced across several areas. Firstly, the report further clarifies the information that is required to be collected under measure 5 and that this information shall be collected by public authorities at the national level. This is complemented with additional information on the proposed legal basis and technical safeguards that shall be applied in accordance with the GDPR. Chapter 6 of the report has been improved with additional information and explanations on the expected administrative costs for tax administrations. As regards, measure 4, the report contains further information on the data protection and cybersecurity safeguards that will apply, to support the assessment that the measure is compatible with the Charter of Fundamental Rights. Additional explanations have been included in the report, which further justify the preferred policy options of PO1b and PO2b. Finally, Chapter's 7 and 9 of the report have been supplemented with additional information, which firstly demonstrates the coherence of the measures with measures outside of the tax area and secondly includes additional monitoring targets related to decreases in reporting volumes, increases in tax revenues and reductions in compliance costs for EU businesses.

The impact assessment considered a baseline scenario (no policy change) and the following targeted legislative measures, including different policy options to address the identified shortcomings in the DAC framework:

- Measure 1 – Ensuring that DAC6 reporting obligations (cross-border arrangements) remain proportionate and effective while promoting a more harmonised application of the Main Benefit Test (MBT).
- Measure 2 – Amending the reporting threshold for activities involving the sale of goods under DAC7 (income earned through digital platforms). ·
- Measure 3 – Streamlining notification obligations for multinational enterprise groups for the purposes DAC4 (country-by-country reporting) and DAC9 (central filing of the top-up tax return).
- Measure 4 – Improving the accuracy of reported TINs. ·
- Measure 5 – Improving the completeness of information exchanged under DAC1 (certain categories of income and capital).

The preferred option is a combined package of targeted legislative measures accompanied by guidance for certain provisions. It includes the following options under each measure:

- Excluding all companies within the scope of Pillar 2 Directive from reporting under DAC6; refining DAC6 reporting by removing hallmarks with limited added value (category A); issuing guidance on the application of the MBT to the remaining hallmarks subject to the test (measure 1).
- Adjusting DAC7 thresholds for the reporting of online sale of goods by removing the activity threshold and increasing the monetary threshold to EUR 3,000 (measure 2).

[17] https://commission.europa.eu/system/files/2020-04/rsb_op_dac_en.pdf.

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- Introducing a single notification obligation covering both DAC4 and DAC9, including a harmonised filing deadline, a common notification template and central filing (measure 3).
- Introducing a centralised TIN verification system, accessible to both Member States tax administrations and reporting entities (measure 4).
- Removing from DAC1 the life insurance products category and requiring Member States to automatically exchange information available to relevant state level public authorities on all remaining six categories of income and capital (measure 5).

The preferred policy package delivers significant simplification benefits through a set of targeted measures, reducing compliance costs and administrative burdens for both businesses and tax administrations. It removes low-value reporting under DAC6 and DAC7, where current obligations generate substantial costs for business, with DAC6 compliance costs estimated at up to around EUR 340 million annually and DAC7 costs at around EUR 452 million per year. It also streamlines duplicative notification obligations under DAC4 and DAC9, reducing compliance costs that could otherwise reach up to EUR 270 million annually. In parallel, measures to improve TIN verification, enhance data quality and increase automatic matching rates, enabling more efficient and automated use of exchanged information, have been identified. SMEs and micro-enterprises are expected to benefit in particular from the simplification of reporting requirements under DAC6 and DAC7, where compliance costs are proportionally higher than for large enterprises, while measures related to DAC4 and the DAC9 mainly affect larger multinational groups.

Limited adjustment costs are expected for businesses and administrations, mainly related to adapting reporting systems and procedures. The centralised TIN verification system will entail adjustment costs at EU level (approximately EUR 1.0 to 1.8 million for on-off costs and EUR 1.8 to 2.4 million per year for recurrent costs) and national level (approximately EUR 15 to 25 million for on-off costs and EUR 4.5 to 12 million per year for recurrent costs). Given the voluntary nature of the measure for the reporting entities, while upfront costs are expected, the measure is expected to deliver net administrative savings over time through improved data quality, and use of information and reduced correction and validation efforts, although the precise magnitude of these effects cannot be quantified at this stage. While the introduction of a TIN validation tool entails upfront and operational costs for all stakeholders, it will also generate significant overall savings by reducing the need for resource-intensive ex post correction procedures, that can be quantified to up to approximately EUR 70 million per year.

Overall, the preferred policy package improves the efficiency, effectiveness and proportionality of the DAC framework, while supporting a more favourable business environment and enhancing EU competitiveness through the reduction of administrative burdens and related costs.

- **Regulatory fitness and simplification**

The Proposal contributes to the simplification objectives of the Union and supports the REFIT programme by reducing unnecessary administrative burdens while improving the effectiveness of the administrative cooperation framework. The Proposal directly simplifies existing reporting obligations and removes duplicative notifications. In particular, the deletion of certain DAC6 hallmarks and the exclusion of MNE groups subject to the Pillar 2 Directive remove reporting requirements that generate limited operational value for tax administrations. Similarly, the simplification of DAC7 reporting thresholds reduces the volume of reports associated with low-value transactions, while the introduction of centralised notifications for

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the purposes of DAC4 and the DAC9 eliminates the current duplicative notification obligations for MNE groups. Simultaneously the introduction of a new verification system for TINs combined with improvements in the completeness of the DAC1 framework improve the efficiency of the DAC. Together, these measures simplify compliance procedures for EU businesses and SME's and improve the quality, completeness and use of exchanged information by tax administrations.

- **Fundamental rights**

This proposed directive respects fundamental rights and observes the principles recognised in particular by the Charter of Fundamental Rights of the European Union. The set of data elements to be transmitted to tax administrations are defined in a way to capture only the minimum data necessary to detect non-compliant underreporting or non-reporting, in line with the GDPR obligations, in particular the data minimisation principle.

To ensure full alignment with the Charter of Fundamental Rights and to respect the right to defence enshrined therein, the proposal is aligned with the developments in the jurisprudence of the Court of Justice Taking into account the judgment of 8 December 2022 in Case C-694/20, *Orde van Vlaamse Balies and Others Others*[18] and in the judgement of 29 July 2024 in case C-623/22, *Belgian Association of Tax Lawyers and Others*[19], the term legal professional privilege should be understood to apply only to lawyers and other professionals who, like lawyers, are legally authorised to ensure legal representation.

4. BUDGETARY IMPLICATIONS

The estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure. All appropriations and staffing allocations as of 2028 are indicative.

The cost for implementing this proposal is estimated to 14.3 million EUR for the period 2028-2034. For further details, see the legislative financial and digital statement.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

Article 53 of the proposal stipulates that the Commission shall submit a report on the application of the Directive to the European Parliament and the Council every five years.

To that end, Member States should communicate to the Commission any relevant information necessary for the evaluation of the effectiveness of administrative cooperation in accordance with the Directive. Each Member State shall also monitor and assess, in relation to itself, the effectiveness of administrative cooperation, including in combating tax evasion and avoidance, and should communicate the results of its assessment, including instruments measuring the outcome of administrative cooperation to the Commission once a year. The

[18] Orde van Vlaamse Balies and Others.
[19] Belgian Association of Tax Lawyers and Others.

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conditions and form for this yearly assessment shall be adopted by the Commission by means of implementing acts.

- **Detailed explanation of the specific provisions of the proposal**

The majority of provisions of the proposal remain unchanged in substance, as compared to the provisions currently in force. As a consequence of the recast exercise, as compared to the provisions in force, the Articles have been rearranged and renumbered in the proposal in order to provide clarity to the user and to highlight the importance of automatic exchange of information. Furthermore, all provisions on one-off exchanges and the references to implementation in each Article regulating the exchange of information have been removed and the latter has been replaced by a general provision to empower the Commission to adopt implementing acts to facilitate technical implementation (Article 44 of the proposal). All already adopted implementing acts remain in force and the technical arrangements for exchanges already in place are not modified. The main changes are described below.

(a) Reporting on potentially aggressive cross-border arrangements

To ensure the proportionality of the reporting framework, while promoting a more consistent application of the Directive across Member States, several amendments have been introduced. First, in Article 3 of the proposal, a carve-out from the reporting requirements has been included for entities subject to the Pillar 2 Directive since (a) the 15% minimum taxation is expected to neutralise aggressive tax planning and (b) MNEs group in scope of the Pillar 2 Directive already face close scrutiny from dedicated audit teams within tax authorities. The carve-out is narrow and targeted and applies only when there are no benefits given to any member of the MNE group that the entity belongs to, that would allow to lower taxation below 15%. Secondly, in line with the judgment[20] of the Court of Justice of the European Union (CJEU), the definition of reportable cross border arrangements has been streamlined and now only includes arrangements that are implementable. The definition of relevant taxpayer has also been streamlined to include only the taxpayer who is starting to implement the reportable cross-border arrangement. Finally, following the changes made to the Annex IV, the definitions of "marketable arrangement" and "bespoke arrangement" have been deleted.

In Article 8 of the proposal, the reporting period has been amended in two ways. First, the calculation of the reporting period now starts when the first step in the implementation has been made. This is to be understood as concrete measures that are taken in the implementation of the arrangement, an initial verifiable act, which is the materialisation of the intent to implement the arrangement, that makes the arrangement's execution irreversible or legally binding, such as signing of contracts that enable implementation. The second amendment concerns the extension of the deadline for reporting by intermediaries from 30 to 90 days in order to ensure better quality and completeness of information.

In line with recent CJEU judgments, the notion of legal professional privilege in Article 8 has also been updated. The term legal professional privilege should be understood to apply only to lawyers and other professionals who, like lawyers, are legally authorised to ensure legal representation. Therefore, Member States should provide the waiver from filing information on a reportable cross-border arrangement where the reporting obligation would breach the legal professional privilege only in respect of professionals who, like lawyers, are authorised

[20] Belgian Association of Tax Lawyers and Others.

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under national law to ensure legal representation. Furthermore, lawyers pursuing their professional activities under one of the professional titles referred to in Article 1(2)(a) of Directive 98/5, acting as intermediaries, where they are exempt from the reporting obligation on account of the legal professional privilege by which they are bound, are also not obliged to notify any other intermediary that is not their client of that intermediary's reporting obligations. However, any intermediaries that are exempt from the reporting obligation because of the legal professional privilege by which they are bound should remain required to notify without delay their client of that client's reporting obligations. In contrast, other professionals who may also be authorised to ensure legal representation, but do not pursue their professional activities under one of the professional titles referred to in Article 1(2)(a) of Directive 98/5, are not granted the legal professional privilege and the existence of the consultation link between the notifying intermediary and his or her client should be brought to the attention of the notified intermediary (if any) and, ultimately, the authorities of the Member State.

The proposal also makes it clear in Article 8 that systematic reporting of the information that a third country jurisdiction is involved in the reportable arrangement remains necessary.

In Annex IV, in line with the objective to reduce burden by removing reporting obligations which have low value for tax administrations, Hallmark category A have been deleted. In addition, in Hallmark C1, the reference to the OECD work on non-cooperative jurisdictions has been replaced with a reference to the work of the Code of Conduct Group whereby Member States jointly assess third country jurisdictions against set criteria to deem them cooperative for tax purposes or not.

In order to ensure legal clarity and consistent application, the substance critera in Hallmark D2 should be further developed in a Council implementing act, which has been included in the proposal.

(b) Reporting on sales on digital platforms

In line with the goal of streamlining reporting obligations and reducing administrative burden, thresholds for sales of goods on digital platforms have been adjusted. In Anex V, Section I, point B.4, the activity threshold for sales of goods has been removed and the monetary threshold has been raised from 2.000 to 3.000 EUR.

(c) Streamlining notification obligations for Country-by-Country reporting and central filing of the top-up tax information return

Currently, every entity that is part of an MNE that is subject to Country-by-Country reporting (DAC4) and reporting under DAC9 is obliged to notify their tax authority, under both sets of rules, which group they are a part of and who and by when is filing the report on their behalf. Furthermore, both sets of notifications work under different timelines. While the deadline for Country-by-Country reporting is set for the last day of the fiscal year of the MNE group, there is no such deadline laid down for the purposes of DAC9. Member States have, therefore, implemented various different notification obligations. Article 16 of the proposal streamlines these obligations and gives the MNE group the option to file one notification per group, both for Country-by-Country reporting purposes and for the purposes of central filing of the top-up tax information return. The notification timeline is based on the timeline of Country-by-Country reporting and is envisaged to take place on the last day of the fiscal year of the MNE group. Furthermore, the notification should be done on a single common template to be adopted by the Commission by way of an implementing act. The notification that is filed with

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one tax authority is subsequently exchanged with all relevant tax authorities within 3 months of filing deadline.

(d) Improving the accuracy of the Taxpayer Identification Number (TIN)

Article 36 of the proposal envisaged a new tool to be developed by the Commission that would allow for a digital and automated verification of the correctness of TIN. The tool will confirm whether a reported TIN corresponds to the reported taxpayer on the basis of the identifying information provided or indicate that no match could be established. The technical parameters of this tool will be adopted via a Commission implementing act. The use of the tool will be compulsory for tax administrations and optional for reporting entities. It will allow the reporting entities that decides to use the tool to verify the TIN number of taxpayers before they report the information to the relevant tax authority. When the TIN number is verified using the verification tool, the collection and reporting of additional identifying information will no longer be necessary and reporting entities would only need to report the name and the TIN of the taxpayer. This will reduce compliance burdens while maintaining a high level of data quality. Government verification services of Member States or equivalent EU services or assignment of EUID in accordance with Directive 2017/1132 allow for unique and verified identification of the taxpayer. They can therefore be used instead of the TIN by the reporting entities. When this is the case, reporting entities only need to report the name and the verified identifier, such as EUID, of the concerned taxpayer.

(e) Improving the completeness of information exchanged

Articles 3 and 4 of the proposal includes several changes which are aimed to ensure information completeness. First, the definition of “available information” in Article 3 has been updated to include not only the information available in the registers of tax authorities, but also information that is available in all registers and databases of Member States authorities at the national government level.

In parallel, and in line with the “once-only” principle, to facilitate the fulfilment of the obligations under Article 4, the proposal provides the legal basis for tax authorities to access relevant information held by other public authorities at national level. In particular, building on the progress made in the EU AML framework, the proposal enhances access by tax authorities to registers established under AML legislation, notably the new interconnected register on real estate. Access to this single access point for real estate will enable tax authorities to obtain full information on beneficial ownership of real estate and to exchange this information with other Member States, pursuant to Article 4. Moreover, Article 39 provides the legal basis for tax authorities the access to registers on pensions that are held on the national level.

In Article 4, the income and asset category of life insurance products (LIP) has been deleted, since only a limited number of Member States exchange information under that category, and since furthermore, there is a significant degree of duplication of reporting with the reporting under the mandatory exchange of financial information.

Exchange of information on beneficial ownership has been included for real estate, in line with the latest developments at the OECD level.

With the removal of the category LIP, six categories of income and assets remain, and all six categories should be mandatorily exchanged, provided that the information is available under the revised concept.

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(f) Further improvements and updates to the legal text

The proposal also includes some further changes and clarifications. The reporting template for Country-by-country report in Annex III and the top-up tax information return in Annex VII have been deleted from the Directive and replaced with a reference to a template adopted via implementing acts. These implementing acts have, in fact, already been adopted [21] and are not expected to change unless there is a change agreed at the OECD level which would require adaptations to maintain the alignment and ensure a single global reporting standard.

The proposal offers enhanced possibilities for tax authorities to tackle the issue of non-compliant third country digital platforms. Annex V, Section IV, point F7 clarifies the situations where tax authorities should apply sanctions towards non-compliant third country digital platforms, while point F8 enhances cooperation between tax authorities on cases of non-compliance by third country digital platforms. Furthermore, Article 25 gives tax authorities the possibility of carrying out simultaneous controls of non-compliant third country platform operators.

Several changes have been made on the information use and processing. First, Member States are obliged to share statistics on the volume of automatic exchanges, on an annual basis, with their national statistical institutes as to allow official computations at national and European level (Article 46). In addition, Member States shall provide their respective national statistical authority, on annual basis, all information received on Country-by-Country reporting. In Article 28, a clarification has been inserted that Member States may provide feedback on the received information more than once a year if needed. Article 48 requires Member States to report also on instruments measuring the outcomes of administrative cooperation (key performance indicators) in the process of monitoring and assessment of the functioning of the Directive. This will ensure that the Commission will have better quality of data available to perform the evaluation of the Directive. Lastly, in Article 49, a possibility has been added for the Commission to publish reports on the use of the information exchanged, as well as anonymised annual summaries of statistical data provided by the Member States.

[21] Commission Implementing Regulation (EU) 2018/99 of 22 January 2018 amending Implementing Regulation (EU) 2015/2378 as regards the form and conditions of communication for the yearly assessment of the effectiveness of the automatic exchange of information and the list of statistical data to be provided by Member States for the purposes of evaluating of Council Directive 2011/16/EU; OJ L 17, 23.1.2018, pp. 29–33 ELI: http://data.europa.eu/eli/reg_impl/2018/99/oj and Commission Implementing Regulation (EU) 2025/1325 of 7 July 2025 amending Implementing Regulation (EU) 2015/2378 as regards the standard forms and computerised formats to be used for the mandatory automatic exchange of information under Council Directive 2011/16/EU as amended by Council Directive (EU) 2025/872; OJ L, 2025/1325, 17.7.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1325/oj

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↓ 2011/16/EU

2026/0168 (CNS)

Proposal for a

COUNCIL DIRECTIVE

on administrative cooperation in the field of taxation (recast)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 113 and 115 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament[22],

Having regard to the opinion of the European Economic and Social Committee[23],

Acting in accordance with a special legislative procedure,

Whereas:

⇩ new

(1) Council Directive 2011/16/EU[24] has been substantially amended several times. Since further amendments are to be made, that Directive should be recast in the interests of clarity.

↓ 2011/16/EU recital 7 (adapted)
⇨ new

(2) This Directive ~~builds on the achievements of Directive 77/799/EEC but~~ provides for clear~~er~~ and ~~more~~ precise rules governing administrative cooperation between Member States ~~where necessary,~~ ⇨ to support them in fighting against tax fraud, evasion and avoidance ⇦.

(3) ~~in order to establish, especially as regards the exchange of information, a wider scope of administrative cooperation between Member States. Clearer rules should also make it possible in particular to cover~~ ⇨ This Directive should apply to direct taxes and indirect taxes that are not yet covered by other Union legislation and should cover ⇦ all legal and natural persons in the Union, taking into account the ever-increasing

22 OJ C […], […], p. […].

23 OJ C […], […], p. […].

24 Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1, ELI: http://data.europa.eu/eli/dir/2011/16/oj).

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range of legal arrangements, including not only traditional arrangements such as trusts, foundations and investment funds, but any new instrument which may be set up by taxpayers in the Member States.

⇩ new

(4) To preserve the proportionality of burden on reporting entities, Member States should not introduce or maintain disproportional additional reporting obligations in the area covered by the Directive, by reason of their nature, scope or cumulative burden, that may affect and seriously compromise the balance between the overriding requirement in the public interest and the intrusion into private life set out by this Directive.

(5) Member States should not be exempted from automatically exchanging the information on income and capital as required by Article 4, solely because the information is held by another administrative authority at the government level in that Member State other than the tax administration. In order to establish a level playing field and ensure that information is of high quality and can be effectively used, the information exchanged should also include information that is held in registers and databases by another governmental authority acting on behalf of the State, provided that it is included in the list of mandatory categories for exchange of information on income and capital. Furthermore, to ensure effective access to that information, the access should be granted via electronic means to information in digital format, which should be, where possible, machine readable and retrievable in accordance with the procedures for gathering and processing information in that Member State.

(6) The cooperation between Member States under this Directive relies on digital means of communication. It is essential that these means are secured and in line with technological advances. Additionally, the development of practical solutions by the Commission in cooperation with Member States should be allowed.

(7) Union rules implementing agreements reached in the Organisation for Economic Cooperation and Development (OECD) should take into account the framework developed by the OECD in order to increase the effectiveness of the exchange of information and to reduce administrative burden. As a general principle, Member States should use commentaries and guidance agreed in the OECD as a source of illustration or interpretation and in order to ensure consistency in application across Member States to the extent that those documents are compatible with Union law.

(8) Based on the experience with exchanges under this Directive and international developments in the area of automatic exchange of information, the list of mandatory categories for the exchange of information on income and ownership should be revisited. Income from life-insurance products is not exchanged widely and is to a significant extent already reported and automatically exchanged as financial account information and it is therefore no longer necessary to exchange this category of income and capital. Furthermore, it has been agreed at the OECD[25] that exchange of information on ownership and income from immovable property should include

[25] Organisation for Economic Co-operation and Development, *Framework for the Automatic Exchange of Readily Available Information on Immovable Property for Tax Purposes: OECD Report to G20 Finance Ministers and Central Bank Governors* (OECD Publishing October 2025) https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/tax-transparency-and-international-co-operation/framework-for-the-automatic-exchange-of-readily-available-information-on-immovable-property-for-tax-purposes.pdf.

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information on beneficial ownership. It is therefore appropriate to enhance the information already exchanged under this category of income and capital.

↓ 2014/107/EU recital 9

(9) Member States should require their Financial Institutions to implement reporting and due diligence rules included in this Directive, which are fully consistent with those set out in the Common Reporting Standard developed by the OECD[26].

↓ 2014/107/EU recital 10

(10) The categories of Reporting Financial Institutions and Reportable Accounts covered by this Directive are designed to limit the opportunities for taxpayers to avoid being reported by shifting assets to Financial Institutions or investing in financial products that are outside the scope of this Directive. However, certain Financial Institutions and accounts that present a low risk of being used to evade tax should be excluded from the scope of this Directive. Thresholds should not be generally included in this Directive as they could be easily circumvented by splitting accounts into different Financial Institutions. The financial information which is required to be reported and exchanged should concern not only all relevant income (interests, dividends and similar types of income) but also account balances and sale proceeds from Financial Assets, in order to address situations where a taxpayer seeks to hide capital that in itself represents income or assets with regard to which tax has been evaded. Therefore, the processing of information under this Directive is necessary and proportionate for the purpose of enabling Member States' tax administrations to correctly and unequivocally identify the taxpayers concerned, to administer and enforce their tax laws in cross-border situations, to assess the likelihood of tax evasion being perpetrated, and to avoid unnecessary further investigations.

↓ (EU) 2015/2376 recital 1 (adapted)

(11) ~~The challenge posed by cross-border tax avoidance, aggressive tax planning and harmful tax competition has increased considerably and has become a major focus of concern within the Union and at global level. Tax base erosion is considerably reducing national tax revenues, which hinders Member States in applying growth-friendly tax policies.~~ The issuance of advance tax rulings, which facilitate the consistent and transparent application of the law, is common practice, including in the Union. By providing certainty for business, clarification of tax law for taxpayers can encourage investment and compliance with the law and can therefore be conducive to the objective of further developing the single market in the Union on the basis of the principles and freedoms underlying the Treaties. However, rulings concerning tax-driven structures have, in certain cases, led to a low level of taxation of artificially high amounts of income in the country issuing, amending or renewing the advance ruling and left artificially low amounts of income to be taxed in any other countries

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[26] OECD (2025), Consolidated text of the Common Reporting Standard (2025): Standard for Automatic Exchange of Financial Account Information in Tax Matters, OECD Publishing, Paris, https://doi.org/10.1787/055664b1-en.

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involved. ⌦ A high level of ⌫ ~~An increase in~~ transparency is therefore ⌦ required ⌫. ~~urgently required. The tools and mechanisms established by Council Directive 2011/16/EU need to be enhanced in order to achieve this.~~

↓ (EU) 2015/2376 recital 10

(12) In order to reap the benefits of the mandatory automatic exchange of advance cross-border rulings and advance pricing arrangements, the information should be communicated promptly after they are issued, amended or renewed, and regular intervals for the communication of the information should therefore be established. ~~For the same reasons, it is also appropriate to provide for the mandatory automatic exchange of advance cross-border rulings and advance pricing arrangements that were issued, amended or renewed within a period beginning five years before the date of application of this Directive and which are still valid on 1 January 2014. However, particular persons or groups of persons with a group wide annual net turnover of less than EUR 40 000 000 could be excluded, under certain conditions, from such mandatory automatic exchange.~~

↓ (EU) 2015/2376 recital 11

(13) For reasons of legal certainty, it is appropriate, under a set of very strict conditions, to exclude from the mandatory automatic exchange bilateral or multilateral advance pricing arrangements with third countries following the framework of existing international treaties with those countries, where the provisions of those treaties do not permit disclosure of the information received under that treaty to a third party country. In these cases, however, the information identified in ~~paragraph 5 of~~ Article ~~9~~ 6 relating to the requests that lead to issuance of such bilateral or multilateral advance pricing arrangements should be exchanged instead. Therefore, in such cases, the information to be communicated should include the indicator that it is provided on the basis of such a request.

↓ (EU) 2023/2226 recital 33
⇨ new

(14) Advance cross-border rulings that determine whether a person is or is not a resident for tax purposes in the Member State issuing the ruling should also be exchanged automatically. However, ~~in the interest of proportionality, and in order to reduce administrative burden, some common forms of advance cross-border rulings which can include an element of determination of whether a natural person is or is not resident for tax purposes in a Member State should not, solely on that ground, be subject to the exchange of information on advance cross-border rulings~~ ⇨ this should not be the sole reason for the exchange ⇦. Advance cross-border rulings on taxation at source with regard to non-residents' income from employment, director's fees and pensions should not be exchanged, unless the amount of the transaction or series of transactions of the advance cross-border ruling exceeds the threshold.

↓ (EU) 2015/2376 recital 14

(15) Member States should exchange basic information, and a limited set of basic information should also be communicated to the Commission. This should enable the

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Commission to monitor and evaluate the effective application of the mandatory automatic exchange of information on advance cross-border rulings and advance pricing arrangements at any time. The information received by the Commission should not, however, be used for any other purposes. Such communication would moreover not discharge a Member State from its obligations to notify any State aid to the Commission.

↓ (EU) 2015/2376 recital 16 (adapted)

(16) Where necessary, following the stage of mandatory automatic exchange of information under this Directive, a Member State should be able to rely on Article ~~5~~ 17 of ⌦ this ⌫ Directive ~~2011/16/EU~~ as regards the exchange of information on request to obtain additional information, including the full text of advance cross-border rulings or advance pricing arrangements, from the Member State having issued such rulings or arrangements.

↓ (EU) 2016/881 recital 3

(17) Member States' tax authorities need comprehensive and relevant information on multinational enterprise (MNE) g~~G~~roups regarding their structure, transfer-pricing policy and internal transactions in and outside the Union. That information will enable the tax authorities to react to harmful tax practices by making changes in legislation or by undertaking adequate risk assessments and tax audits, and to identify whether companies have engaged in practices that have the effect of artificially shifting substantial amounts of income into tax-advantaged environments.

↓ (EU) 2016/881 recital 4 (adapted)
⇨ new

(18) Increased transparency towards tax authorities could have the effect of giving MNE g~~G~~roups an incentive to abandon certain practices and pay their fair share of tax in the country where profits are made. Enhancing transparency for MNE g~~G~~roups is therefore an essential part of tackling base erosion and profit shifting.⌦ However, in order to enhance the efficient use of public resources and reduce the administrative burden for MNE g~~G~~roups, the reporting obligation should only apply to MNE g~~G~~roups with annual consolidated group revenue exceeding a certain amount⌫ ⇨ in line with the OECD Base Erosion and Profit Shifting Report, Action 13[27] ⇦.

↓ (EU) 2016/881 recital 7
⇨ new

(19) In order to enhance the efficient use of public resources and reduce the administrative burden for MNE g~~G~~roups, the reporting obligation should only apply to MNE

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[27] OECD (2015), *Transfer Pricing Documentation and Country-by-Country Reporting, Action 13 - 2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, https://doi.org/10.1787/9789264241480-en.

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g~~G~~roups with annual consolidated group revenue exceeding a certain amount. ⇨ This Directive should ensure that the same information is collected and made available to tax administrations in a timely manner throughout the Union ⇦ .

↓ (EU) 2016/881 recital 12

(20) The mandatory automatic exchange of country-by-country reports between Member States should in each case include the communication of a defined set of basic information that would be accessible to those Member States in which, on the basis of the information in the country-by-country report, one or more entities of the MNE g~~G~~roup are either resident for tax purposes or subject to tax with respect to the business carried out through a permanent establishment of an MNE Group.

↓ (EU) 2018/822 recital 3

(21) Considering that most of the potentially aggressive tax-planning arrangements span across more than one jurisdiction, the disclosure of information about those arrangements would bring additional positive results where that information was also exchanged amongst Member States. In particular, the automatic exchange of information between tax authorities is crucial in order to provide those authorities with the necessary information to enable them to take action where they observe aggressive tax practices.

↓ (EU) 2018/822 recital 6 (adapted)

(22) The reporting of potentially aggressive cross-border tax-planning arrangements can contribute effectively to the efforts for creating an environment of fair taxation in the internal market. In this light, ~~an obligation for~~ intermediaries ⌦ should be required ⌫ to inform tax authorities of certain cross-border arrangements that could potentially be used for aggressive tax planning~~, would constitute a step in the right direction~~. ⌦ Furthermore, ⌫ in order to develop a more comprehensive policy, it would also be necessary that as a second step, following the reporting, the tax authorities ⌦ should ⌫ share information with their peers in other Member States. ~~Such arrangements should also enhance the effectiveness of the CRS. In addition, it would be crucial to grant the Commission access to a sufficient amount of information so that it can monitor the proper functioning of this Directive. Such access to information by the Commission does not discharge a Member State from its obligations to notify any State aid to the Commission.~~

↓ (EU) 2018/822 recital 8

(23) To ensure the proper functioning of the internal market and to prevent loopholes in the proposed framework of rules, the reporting obligation should be placed upon all actors that are usually involved in designing, marketing, organising or managing the implementation of a reportable cross-border transaction or a series of such transactions, as well as those who provide assistance or advice. It should not be ignored either that, in certain cases, the reporting obligation would not be enforceable upon an intermediary due to a legal professional privilege or where there is no intermediary because, for instance, the taxpayer designs and implements a scheme in-

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house. It would thus be crucial that, in such circumstances, tax authorities do not lose the opportunity to receive information about tax-related arrangements that are potentially linked to aggressive tax planning. It would therefore be necessary to shift the reporting obligation to the taxpayer who benefits from the arrangement in such cases.

↓ (EU) 2018/822 recital 9
⇨ new

(24) ~~Aggressive tax-planning arrangements have evolved over the years to become increasingly more complex and are always subject to constant modifications and adjustments as a reaction to defensive countermeasures by the tax authorities. Taking this into consideration, it would be~~ ⇨ Rather than defining specific tax planning arrangements, it is ⇦ more effective to endeavour to capture potentially aggressive tax-planning arrangements through the compiling of a list of the features and elements of transactions that present a strong indication of tax avoidance or abuse rather than to define the concept of aggressive tax planning. Those indications are referred to as 'hallmarks'.

↓ (EU) 2018/822 recital 10
⇨ new

(25) Given that the primary objective of this Directive concerning the reporting of potentially aggressive cross-border tax-planning arrangements should focus on ensuring the proper functioning of the internal market, it is ~~critical not to regulate at the level of the Union beyond what is necessary to achieve the envisaged aims. This is why it would be~~ necessary to limit any common rules on reporting to cross-border situations, namely those involving either more than one Member State or a Member State and a third country ⇨ since such arrangements have a potential impact on the functioning of the internal market ⇦. ~~In such circumstances, due to the potential impact on the functioning of the internal market, one can justify the need for enacting a common set of rules, rather than leaving the matter to be dealt with at the national level. A Member State could take further national reporting measures of a similar nature, but any information collected in addition to what is reportable in accordance with this Directive should not be communicated automatically to the competent authorities of the other Member States. That information could be exchanged on request or spontaneously according to applicable rules.~~

↓ (EU) 2023/2226 recital 44 (adapted)
⇨ new

(26) Taking into account the ~~judgment~~ ⇨ evolution of the jurisprudence ⇦ of the Court of Justice ⌦ in the judgment ⌫ of 8 December 2022 in Case C-694/20, *Orde van Vlaamse Balies and Others* *Others* ⇨ [28] and in the judgement of 29 July 2024 in case

[28] Judgment of the Court of Justice of 8 December 2022, *Orde van Vlaamse Balies and Others*, C-649/20, ECLI *Orde van Vlaamse Balies and Others*.

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C-623/22, *Belgian Association of Tax Lawyers and Others*[29], the term legal professional privilege should be understood to apply only to lawyers and other professionals who, like lawyers, are legally authorised to ensure legal representation. Therefore, Member States should provide the waiver from filing information on a reportable cross-border arrangement where the reporting obligation would breach the legal professional privilege only in respect of professionals who, like lawyers, are authorised under national law to ensure legal representation. Furthermore, this Directive should ⇦ ~~, Directive 2011/16/EU should be amended in such a manner that its provisions do~~ not have the effect of requiring lawyers ⇨, pursuing their professional activities under one of the professional titles referred to in Article 1(2), point (a), of Directive 98/5/EC of the European Parliament and of the Council[30], ⇦ acting as intermediaries, where they are exempt from the reporting obligation on account of the legal professional privilege by which they are bound, to notify any other intermediary that is not their client of that intermediary's reporting obligations. However, any intermediaries that are exempt from the reporting obligation because of the legal professional privilege by which they are bound should remain required to notify without delay their client of that client's reporting obligations. ⇨ In contrast, as regards the other professionals who, although authorised, as the case may be, by the Member States to ensure legal representation, do not pursue their professional activities under one of the professional titles referred to in Article 1(2), point (a) of Directive 98/5/EC, the existence of the consultation link between the notifying intermediary and his or her client should be brought to the attention of the notified intermediary (if any) and, ultimately, the authorities of the Member State. ⇦

⇩ new

(27) Given the experience with exchanges of information regarding potentially aggressive cross-border arrangements and with the objective of reducing administrative burden for companies while preserving the information that is necessary for combatting tax fraud, evasion and avoidance, it is necessary to revise the reporting requirements for potentially aggressive cross-border arrangements.

(28) The implementation of the Global Minimum Tax via Council Directive (EU) 2022/2523[31] ensures that all companies in scope are subject to an effective tax rate of at least 15%.

(29) Therefore, a targeted and proportionate simplification that recognises the compliance burden of these entities is needed. Such a carve-out for such MNE groups should be limited only where the qualified domestic top-up tax applies and be conditional on the fact that no related benefits are granted to the MNE group by that jurisdiction. This way, it is ensured that the minimum taxation is always achieved. Reporting remains in effect when the MNE group is headquartered in a jurisdiction with a side-by-side regime and has Union entities that implement reportable-cross-border arrangements

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29 Judgment of the Court of Justice of 29 July 2024, *Belgian Association of Tax Lawyers and Others*, C-623/22, ECLI *Belgian Association of Tax Lawyers and Others*.

30 Directive 98/5/EC of the European Parliament and of the Council of 16 February 1998 to facilitate practice of the profession of lawyer on a permanent basis in a Member State other than that in which the qualification was obtained; OJ L 77, 14.3.1998, p. 36, ELI: http://data.europa.eu/eli/dir/1998/5/oj.

31 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; OJ L 328, 22.12.2022, p. 1, ELI: http://data.europa.eu/eli/dir/2022/2523/oj

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with a jurisdiction that does not have a qualified domestic top-up tax in effect for the tax period or in case related benefits are received.

(30) To further simplify reporting only information that is effectively used by tax authorities should be reported. Furthermore, to ensure better quality of information reported and sufficient time for intermediaries to coordinate, the time frame for reporting should be increased to 90 days after the first step of implementation of the arrangement has been taken. That gives a stable starting point to calculate the filing deadline, since the first step of implementation is a concrete measure that is taken in the implementation of the arrangement, as an initial verifiable act which is the materialisation of the intent to implement the arrangement, that makes the arrangement's execution irreversible or legally binding, including the signing of contracts that enable implementation.

(31) The generic nature of hallmarks of category A under Directive (EU) 2018/822 has been proven to have little value for tax administrations in fighting tax fraud, evasion and avoidance, consequentially they generate disproportionate levels of reporting. It is therefore no longer necessary to lay down such generic hallmarks. In addition, and building on the work of the EU Code of Conduct for business taxation both in the area of harmful tax regimes and in establishing a list of non-cooperative tax jurisdictions, it is appropriate to align the scope of Hallmark C1 with the decisions taken by Member States collectively in those areas.

↓ (EU) 2021/514 recital 16 (adapted)

(32) In view of the fact that tax authorities worldwide are confronted with the challenges linked to the ever growing digital platform economy, the ~~Organisation for Economic Cooperation and Development (~~OECD~~)~~ has developed Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy ('Model Rules') ⌦ [32] ⌫. ~~Given the prevalence of cross-border activities that are carried out by digital platforms as well as the sellers active on them, it can reasonably be expected that non-Union jurisdictions will have sufficient incentives to follow the leading example of the Union and implement the collection and mutual automatic exchange of information on reportable sellers according to the Model Rules. Although not identical to the scope of this Directive in terms of the sellers on which information must be reported and the digital platforms by which information must be reported, t The Model Rules expected to provide providing for the reporting of equivalent information in relation to relevant activities that are in scope of both this Directive and the Model Rules, which may be expanded further to cover additional relevant activities.~~

↓ (EU) 2021/514 recital 17
⇨ new

(33) ~~In order to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European~~

[32] OECD (2020), Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy, OECD, Paris; www.oecd.org/tax/exchange-of-tax-information/model-rules-for-reporting-by-platform-operators-with-respect-tosellers-in-the-sharing-and-gig-economy.htm.

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~~Parliament and of the Council. More specifically,~~ ⇨ As the implementation of the Model Rules by jurisdictions is not subject to any assessment such as a peer review, ⇦ the Commission should, by means of implementing acts, determine whether information required to be exchanged pursuant to an agreement between the competent authorities of a Member State and a non-Union jurisdiction is equivalent to that specified in this Directive. ~~Given that the conclusion of agreements with non-Union jurisdictions on administrative cooperation in the area of taxation remains within the competence of Member States, the Commission's action could also be triggered by a request from a Member State.~~ This administrative procedure should, without altering the scope and conditions of this Directive, provide for legal certainty as regards the correlation of the obligations stemming from this Directive and any exchange of information agreements Member States may have with non-Union jurisdictions. For this purpose, it is necessary that, following the request of a Member State, the determination of equivalence could also be made in advance of an envisaged conclusion of such an agreement. Where the exchange of such information is based on a multilateral instrument, the decision on equivalence should be taken in relation to the whole of the relevant framework covered by such an instrument. ⇨ Nevertheless, it should still remain possible to take the decision on equivalence, where appropriate, concerning a bilateral instrument or the exchange relationship with an individual non-Union jurisdiction In order to give full effect to this mechanism, it is essential that Member States take appropriate measures to activate in a timely manner exchange relationships under the Multilateral Competent Authority Agreement on automatic exchange of information on income derived through digital platforms ('DPI-MCAA') or any other bilateral instrument or exchange relationship with non-Union jurisdictions whose domestic legislation has been determined as equivalent. ⇦

🡻 (EU) 2021/514 recital 20 (adapted)

(34) The objective of preventing tax fraud, tax evasion and tax avoidance ⌦ should ⌫ ~~could~~ be ensured by requiring platform operators to report income earned through digital platforms at an early stage, before the tax authorities of Member States carry out their yearly tax assessments. To facilitate the work of tax authorities of Member States, the reported information should be exchanged within one month following the reporting. ~~In order to facilitate the automatic exchange of information and enhance the efficient use of resources, exchanges of information should be carried out electronically through the existing common communication network (CCN) developed by the Union.~~

⇩ new

(35) In order to continue to adhere to the principle of proportionality, to minimise the reporting of information that is of limited value for taxation purposes and to continue to support the circular economy in the sale of second-hand goods it is appropriate to remove the activity criteria for the sale of goods under Directive (EU)2021/514 and increase the monetary threshold under Directive (EU) 2021/514 from EUR 2.000 to EUR 3.000 per year.

(36) In light of the continually evolving landscape of the digital economy, it is necessary to further clarify the provisions of this Directive with respect to intermediary sellers. These clarifications will provide legal certainty for platform operators and improve the

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quality of information reported to tax authorities. In order to limit compliance costs for platform operators that are small and medium-sized enterprises, the reporting obligations should not apply where the annual aggregate amount of Consideration remains below a specified threshold. Furthermore, certain intermediary sellers that meet the definition of Reporting Platform Operators should be subject to simplified reporting and due diligence obligations, while transactions between related entities of a Platform Operator, which pose limited risk to tax transparency, should be exempted from the scope of the reporting obligations. To ensure alignment with international standards and prevent regulatory fragmentation worldwide, this new set of rules should be closely aligned with those simultaneously developed by the OECD in the context of the Model Rules for Digital Platforms.

🡻 (EU) 2021/514 recital 21
⇨ new

(37) Where foreign platform operators report equivalent information on reportable sellers to the respective tax authorities of non-Union jurisdictions, the effective implementation of due diligence procedures and reporting requirements is expected to be assured by the tax authorities of those jurisdictions. However, in instances where this is not the case, foreign platform operators should be obliged to register and report in the Union, and Member States should enforce the registration, due diligence and reporting obligations of such foreign platform operators. Therefore, Member States should lay down rules on penalties applicable to infringements of national provisions adopted pursuant to this Directive and should take all measures necessary to ensure that they are implemented. While the choice of penalties remains within the discretion of Member States, the penalties provided for should be effective, proportionate and dissuasive. Given that digital platforms often have a wide geographical reach, it is appropriate that Member States endeavour to act in a coordinated manner when aiming at enforcement of compliance with the registration and reporting requirements applicable to digital platforms operating from non-Union jurisdictions, including the prevention of digital platforms from being able to operate within the Union as a last resort. Within the limits of its competence, the Commission should facilitate the coordination of such Member States' actions, thereby taking into account any future common measures towards digital platforms as well as differences in the potential measures available to Member States. ⇨ Such measures should focus on facilitating the coordination of Member States' actions and the introduction of provisions that allow for effective compliance measures to be undertaken. To that end, Member States should continue to use the central register to share information with other competent authorities, to support timely and consistent actions in identifying and tackling, non-compliance with registration or reporting requirements by a Platform Operator established outside of the Union. ⇦

🡻 (EU) 2023/2226 recital 6

(38) ~~Member States have put in place rules and guidance, which differ from Member State to Member State, to tax income derived from crypto-asset transactions. However, t~~The decentralised nature of crypto-assets makes it difficult for Member States' tax administrations to ensure tax compliance.

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↓ (EU) 2023/2226 recital 7

(39) Regulation (EU) 2023/1114 of the European Parliament and of the Council[33] has expanded the Union regulatory framework to issues of crypto-assets that had so far not been regulated by Union financial services acts as well as to providers of services in relation to such crypto-assets ('crypto-asset service providers'). Regulation (EU) 2023/1114 sets out definitions that are used for the purposes of this Directive. This Directive also takes into account the authorisation requirement for crypto-asset service providers under Regulation (EU) 2023/1114 in order to minimise administrative burden for the crypto-asset service providers. The inherent cross-border nature of crypto-assets requires strong international administrative cooperation to ensure effective regulation.

↓ (EU) 2023/2226 recital 8

(40) The Union's anti-money laundering and countering the financing of terrorism framework (AML/CFT) extends the scope of obliged entities subject to AML/CFT rules to crypto-asset service providers regulated by Regulation (EU) 2023/1114. In addition, Regulation (EU) 2023/1113 of the European Parliament and of the Council[34] extends the obligation of payment service providers to accompany transfers of funds with information on the payer and the payee to crypto-asset service providers in order to ensure the traceability of transfers of crypto-assets for the purpose of fighting against money laundering and financing of terrorism.

↓ (EU) 2023/2226 recital 9 (adapted)

(41) At international level, the ~~Organisation for Economic Cooperation and Development (~~OECD~~)~~ Crypto-Asset Reporting Framework ~~, set out in Part I of the document 'Crypto-Asset Reporting Framework and Amendments to the Common Reporting Standard' approved by the OECD on 26 August 2022~~ (the 'OECD Crypto-Asset Reporting Framework')[35], is aimed at introducing greater tax transparency with regard to crypto-assets and their reporting. ~~Union rules should take into account the framework developed by the OECD in order to increase the effectiveness of the exchange of information and to reduce administrative burden. In implementing this Directive, Member States should use the Commentaries on the Model Competent Authority Agreement, set out in the document 'International Standards for Automatic Exchange of Information in Tax Matters: Crypto-Asset Reporting Framework and 2023 update to the Common Reporting Standard', released by the OECD on 8 June~~

[33] Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937; OJ L 150, 9.6.2023, p. 40; ELI: http://data.europa.eu/eli/reg/2023/1114/oj.

[34] Regulation (EU) 2023/1113 of the European Parliament and of the Council of 31 May 2023 on information accompanying transfers of funds and certain crypto-assets and amending Directive (EU) 2015/849; OJ L 150, 9.6.2023, p. 1; ELI: http://data.europa.eu/eli/reg/2023/1113/oj.

[35] OECD (2023), International Standards for Automatic Exchange of Information in Tax Matters: Crypto-Asset Reporting Framework and 2023 update to the Common Reporting Standard, OECD Publishing, Paris, https://doi.org/10.1787/896d79d1-en.

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~~2023 (the 'Commentaries on the Model Competent Authority Agreement'), and the OECD Crypto-Asset Reporting Framework as sources of illustration or interpretation and in order to ensure consistency in application across Member States.~~

↓ (EU) 2023/2226 recital 13

(42) The automatic exchange of information between tax authorities is crucial to provide them with the necessary information to enable them to correctly assess the amounts of ~~income~~ taxes due. The reporting obligation should cover both cross-border and domestic transactions in order to ensure the effectiveness of the reporting rules, the proper functioning of the internal market, a level playing field and respect of the principle of non-discrimination.

↓ (EU) 2023/2226 recital 14

(43) This Directive applies to crypto-asset service providers regulated by and authorised under Regulation (EU) 2023/1114 and to crypto-asset operators that are not. Both are referred to as reporting crypto-asset service providers, as they are required to report under this Directive. The general understanding of what constitutes crypto-assets is very broad and includes crypto-assets that have been issued in a decentralised manner, as well as stablecoins, including e-money tokens as defined in Regulation (EU) 2023/1114 and certain non-fungible tokens (NFTs). Crypto-assets that can be used for payment or investment purposes are reportable under this Directive. Therefore, reporting crypto-asset service providers should consider on a case-by-case basis whether crypto-assets can be used for payment and investment purposes, taking into account the exemptions provided for in Regulation (EU) 2023/1114, in particular in relation to a limited network and certain utility tokens.

↓ (EU) 2023/2226 recital 17

(44) Crypto-asset service providers covered by Regulation (EU) 2023/1114 may exercise their activity in the Union through passporting once they have received their authorisation in a Member State. For those purposes, the European Securities and Markets Authority (ESMA) holds a register with authorised crypto-asset service providers. Additionally, ESMA also maintains a blacklist of operators exercising crypto-asset services that require an authorisation under Regulation (EU) 2023/1114.

↓ (EU) 2023/2226 recital 18

(45) Crypto-asset operators that do not fall under the scope of Regulation (EU) 2023/1114 but are obliged to report information on the crypto-asset users resident in the Union pursuant to this Directive should be required to register in one single Member State for the purpose of complying with their reporting obligations.

↓ (EU) 2023/2226 recital 19

(46) In order to foster administrative cooperation with non-Union jurisdictions, crypto-asset operators that meet certain conditions should be allowed to solely report information on crypto-asset users resident in the Union to the tax authorities of a non-Union jurisdiction insofar as the reported information corresponds to the information set out

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in this Directive and insofar as there is an effective qualifying competent authority agreement in place with such non-Union jurisdiction. The qualified non-Union jurisdiction would in turn communicate such information to the tax administrations of the Member States where the crypto-asset users are resident. Where appropriate, that mechanism should be enabled to prevent corresponding information from being reported and transmitted more than once.

↓ (EU) 2023/2226 recital 20 (adapted)
⇨ new

(47) In order to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the Commission to determine whether information required to be exchanged pursuant to an agreement between the competent authorities of a Member State and a non-Union jurisdiction corresponds to that specified in this Directive. ~~Those powers should be exercised in accordance with Regulation (EU) No 182/2011. Given that the conclusion of agreements with non-Union jurisdictions on administrative cooperation in the area of direct taxation remains within the competence of Member States, the Commission's action could also be triggered by a request from a Member State.~~ For ~~that~~ ⌦ the ⌫ purpose ⇨ of ensuring legal certainty ⇦ , it is necessary that, following the request of a Member State, the Commission also be able to determine the correspondence in advance of an envisaged conclusion of such an agreement. Where the exchange of such information is based on a multilateral competent authority agreement, the Commission should take the decision on correspondence in relation to the whole of the relevant framework covered by such a competent authority agreement. Nevertheless, it should still remain possible for the Commission to take the decision on correspondence, where appropriate, concerning a bilateral competent authority agreement.

↓ (EU) 2023/2226 recital 21

(48) Insofar as the international standard on the reporting and automatic exchange of information on crypto-assets, namely the OECD Crypto-Asset Reporting Framework, is a minimum standard or equivalent, which establishes a minimum scope and content of jurisdictions' implementation thereof, the determination of correspondence of this Directive and the OECD Crypto-Asset Reporting Framework by the Commission, by means of an implementing act, should not be required provided that there is an effective qualifying competent authority agreement in place between the non-Union jurisdictions and all Member States.

↓ (EU) 2023/2226 recital 23

(49) This Directive does not substitute any wider obligations arising from Regulation (EU) 2023/1114.

↓ (EU) 2023/2226 recital 24

(50) In order to foster convergence and to promote consistent supervision of this Directive and Regulation (EU) 2023/1114, competent authorities are to cooperate with other national authorities or institutions and share relevant information.

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↓ (EU) 2023/2226 recital 25

(51) The exemption from the reporting obligations provided for in this Directive, which is dependent upon the determination of corresponding reporting and exchange mechanisms in relation to non-Union jurisdictions and Member States, should apply only in the area of taxation, and in particular for the purposes of this Directive, and should not be considered as a basis for recognising correspondence in other areas of Union law.

↓ (EU) 2025/872 recital 3
(adapted)
⇨ new

(52) ~~It is therefore appropriate to amend Council Directive 2011/16/EU to establish new~~ ~~r~~Rules on the automatic exchange of information ~~to~~ facilitate the exchange of information with respect to the Top-up tax information return and ~~thereby~~ establish the framework for the operational implementation of the filing obligations laid down in Directive (EU) 2022/2523, in line with the OECD/G20 ⌦ Inclusive Framework ⌫ (IF) Multilateral Competent Authority Agreement on the Exchange of GloBE Information and its commentary and the GloBE Information Return ('GIR')[36] to the extent that such new rules are consistent with the filing obligations laid down in Directive (EU) 2022/2523 and with Union law.

↓ (EU) 2025/872 recital 15
(adapted)

(53) ~~Directive 2011/16/EU~~ ⌦ This Directive ⌫, ~~including Annex VII thereto, as amended by this Directive,~~ should be read together with Directive (EU) 2022/2523. The terms set out for the purposes of exchange of information with respect to the Top-up tax information return under ⌦ this ⌫ Directive ~~(EU) 2025/872~~ should have the same meaning as those in Directive (EU) 2022/2523. Furthermore, this Directive contains additional definitions that are necessary to reflect international developments made in the context of the exchange of information in the field of taxation.

↓ (EU) 2025/872 recital 4

(54) While the general rule is that a constituent entity files a Top-up tax information return with its tax administration ('local filing'), Directive (EU) 2022/2523 provides a derogation pursuant to which a constituent entity is not obliged to file a Top-up tax information return with its tax administration if a Top-up tax information return has been filed by the ultimate parent entity or by a designated filing entity located in a jurisdiction that has, for the Reporting fiscal year, a qualifying competent authority agreement in effect with the Member State in which the constituent entity is located ('central filing'). This Directive constitutes such a qualifying competent authority agreement between Member States.

[36] OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (January 2025): Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, https://doi.org/10.1787/a05ec99a-en .

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↓ (EU) 2025/872 recital 5 (adapted)

(55) The ~~new~~ rules on automatic exchange of information should enable the central filing of the Top-up tax information return in accordance with Directive (EU) 2022/2523, and may also serve for filing purposes in each jurisdiction that is implementing the OECD Model Rules ('implementing jurisdiction')~~.~~ ⌦ so that the ⌫ ~~T~~tax administration~~s~~ of each relevant Member State should receive the necessary information ~~under the standardised information return~~.

↓ (EU) 2025/872 recital 6 (adapted)

(56) Member States should take the necessary measures to require the filing constituent entities of MNE groups to use the standard ~~template~~ ⌦ form established ⌫ ~~set out~~ in ⌦ accordance with this ⌫ Directive ~~2011/16/EU~~ to fulfil their filing obligations under Directive (EU) 2022/2523. The Member States have discretion regarding which template is to be used by large-scale domestic groups to fulfil their filing obligations laid down in Directive (EU) 2022/2523, except in the limited situations when there is a need for exchange of information.

↓ (EU) 2025/872 recital 7 (adapted)

(57) When a Member State receives a Top-up tax information return from the ultimate parent entity or the designated filing entity of an MNE group under central filing in accordance with Directive (EU) 2022/2523, that Member State should communicate to other Implementing Member States or ⌦ qualified domestic top-up tax ⌫ (QDTT)-only Member States, no later than ⌦ three ⌫ ~~3~~ months after the filing deadline, or – in the case of receipt of a Top-up tax information return after the filing deadline – no later than ⌦ three ⌫ ~~3~~ months after such receipt, the relevant specific parts of the Top-up tax information return in accordance with the dissemination approach approved by the OECD/G20 IF. As regards the first Reporting fiscal year, the deadline for communication of those relevant specific parts of the Top-up tax information return should be prolonged to ⌦ six ⌫ ~~6~~ months after the filing deadline. ~~Additionally, in order to accommodate any delays in the new system of exchange, in any case (i.e. for the first and next Reporting fiscal years) the first exchange will take place no earlier than 1 December 2026.~~

↓ (EU) 2025/872 recital 8

(58) The Member State of the ultimate parent entity of the MNE group should receive the full Top-up tax information return. The Implementing Member State should be provided with the General section of the Top-up tax information return, provided that there is a constituent entity of the MNE group located in its territory. The QDTT-only Member State, where constituent entities of the MNE group are located, should be provided with the relevant parts of the General section of the Top-up tax information return, although QDTT-only Member States should not send any information in respect of the Top-up tax information return by automatic exchange of information.

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↓ (EU) 2025/872 recital 9

(59) Jurisdictional sections should be provided to the Member State with taxing rights under Directive (EU) 2022/2523, including the QDTT, in accordance with the dissemination approach.

↓ (EU) 2025/872 recital 17 (adapted)

(60) The standard ⌦ form ⌫ ~~template~~ for the Top-up tax information return ~~set out in~~ ⌦ established in accordance with ⌫ this Directive ensures that the information and tax calculations that an MNE group is required to file under the Top-up tax information return are sufficiently comprehensive to allow tax administrations to perform an appropriate risk assessment and to evaluate the correctness of a constituent entity's tax liability under Directive (EU) 2022/2523. At the same time, it is sought to avoid imposing unnecessary information collection, computation and reporting requirements on MNE groups and to avoid exposing taxpayers to multiple, uncoordinated requests for further information in each implementing jurisdiction. A standardised Top-up tax information return does not affect the ability of a tax administration to require a routine domestic tax return or to collect information for the purposes of the preparation of the domestic top-up tax return, therefore Member States, in some cases, should be able to require additional data points to be reported beyond the Top-up tax information return for purposes of the preparation of the tax return (for example, to convert the top-up tax liability into the domestic currency). However, the Member States should generally refrain from requiring the reporting of additional data points beyond the Top-up tax information return as part of their routine domestic tax return and payment requirements and any such information should relate, for example, to liability, timing and method of payment or identification of the taxpayer and contact details, rather than the calculation of a constituent entity's top-up tax liability. This Directive does not apply to domestic tax audit procedures and does not preclude tax administrations from requesting necessary supporting information in follow-up requests to verify compliance with provisions transposing Directive (EU) 2022/2523 under their national law.

↓ (EU) 2025/872 recital 18

(61) To ensure the exchange of information regarding joint ventures and equal treatment, in rare cases where a parent entity of a large-scale domestic group holds a direct or indirect ownership interest in a joint venture or joint venture affiliate and that joint venture or joint venture affiliate is subject to a QDTT in another Member State, Member States should require that such a large-scale domestic group use the same standard template as an MNE group, i.e. standard template for the Top-up tax information return set out in this Directive, when filing their Top-up tax information return. Consequently, Member States should ensure that the provisions on exchange of information are applied in such cases.

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⇩ new

(62) Entities that are in scope of Country-by-country reporting and in scope of Directive (EU) 2022/2523 are required to file notifications to inform their tax authority about which entity will file the country-by-country report and which will file the Top-up tax information return for them. Since both notifications require the same information, in order to streamline the processes, alleviate the administrative burden and reduce the associated costs, such entities should be allowed to file those notifications centrally in one Member State. The Member States should then ensure that provisions on exchange information contained in the notifications are applied and, consequently, only one notification would be filed per MNE group.

🡻 2011/16/EU recital 9

(63) Member States should exchange information concerning particular cases where requested by another Member State and should make the necessary enquiries to obtain such information. The standard of 'foreseeable relevance' is intended to provide for exchange of information in tax matters to the widest possible extent and, at the same time, to clarify that Member States are not at liberty to engage in 'fishing expeditions' or to request information that is unlikely to be relevant to the tax affairs of a given taxpayer. While Article ~~20~~ 42 of this Directive contains procedural requirements, those provisions need to be interpreted liberally in order not to frustrate the effective exchange of information.

🡻 (EU) 2021/514 recital 3 (adapted)

(64) ⌦ When replying to a request for information ⌫ ~~Pursuant to Article 5 of Directive 2011/16/EU~~, the requested authority is to communicate to the requesting authority any information it has in its possession, or that it obtains as a result of administrative enquiries, which is foreseeably relevant to the administration and enforcement of the domestic laws of Member States concerning the taxes falling within the scope of that Directive. ~~To ensure the effectiveness of the exchanges of information and to prevent unjustified refusals of requests, as well as to provide legal certainty for both tax administrations and taxpayers, the internationally agreed standard of foreseeable relevance should be clearly delineated and codified.~~

🡻 (EU) 2021/514 recital 4

(65) There is sometimes a need for addressing requests for information that concern groups of taxpayers who cannot be identified individually and the foreseeable relevance of the requested information can rather only be described on the basis of a common set of characteristics. Considering this, tax administrations should continue using group requests for information under a clear legal framework.

🡻 2011/16/EU recital 11 (adapted)

(66) The spontaneous exchange of information between Member States should also be ~~strengthened and~~ encouraged.

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↓ (EU) 2025/872 recital 12

(67) The receiving competent authority should notify the sending competent authority when there is reason to believe that the information included in a Top-up tax information return, being subject of the exchange, requires correction. Since such notification normally takes place before a more thorough risk assessment or tax examination, the sending competent authority should be notified only of manifest errors identified. The corrected information should be exchanged without undue delay with all competent authorities for which that information is subject to exchange in accordance with this Directive. This procedure does not preclude tax administrations from requesting necessary corrections in follow-up requests to verify compliance with Directive (EU) 2022/2523 under their national law.

↓ (EU) 2025/872 recital 13 (adapted)

(68) If a competent authority does not receive an exchange that was expected pursuant to a notification from an MNE group, it should notify the competent authority that was expected to send the information of the missing exchange. The competent authority that was expected to send the information should without undue delay determine the reason for not exchanging the relevant information and inform the competent authority that notified the missing exchange of that reason within ⌦ one ⌫ ~~1~~ month, indicating, where relevant, the expected new date for the exchange. In order to ensure the effective operation of ⌦ this ⌫ Directive ~~2011/16/EU~~, it is understood that the exchange should take place as soon as possible to avoid causing additional delays for Member States. The expected exchange date should be set for a date no later than ⌦ three ⌫ ~~3~~ months from the date of the receipt of notification of the missing exchange.

↓ (EU) 2025/872 recital 14

(69) If the Top-up tax information return has not been filed centrally by the ultimate parent entity or the designated filing entity of an MNE group and the information is not received by the new expected date for exchange, it is understood that the competent authority that notified the missing exchange may require local filing since the conditions for central filing under Directive (EU) 2022/2523 have not been fulfilled.

↓ 2011/16/EU recital 12 (adapted)

(70) Time limits for the provision of information under ⌦ this ⌫ Directive should be laid down in order to ensure that the information exchange is timely and thus effective.

↓ (EU) 2021/514 recital 22 (adapted)

(71) ~~It is necessary to strengthen the provisions of Directive 2011/16/EU regarding the presence of officials of one Member State in the territory of another Member State and the carrying out of simultaneous controls by two or more Member States in order to ensure the effective application of those provisions. Therefore, t~~The responses to

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requests for the presence of officials of another Member State should be provided by the competent authority of the requested Member State within a specified timeframe. Where officials of one Member State are present in the territory of another Member State during an administrative enquiry, or participate in an administrative enquiry through the use of electronic means of communication, they should be subject to the procedural arrangements laid down by the requested Member State to directly interview individuals and examine records.

↓ 2011/16/EU recital 13

(72) It is important that officials of the tax administration of one Member State are allowed to be present in the territory of another Member State.

↓ 2011/16/EU recital 14
⇨ new

(73) Since the tax situation of one or more persons liable to tax established in several Member States is often of common or complementary interest, it should be made possible for simultaneous controls to be carried out on such persons by two or more Member States, by mutual agreement and on a voluntary basis. ⇨ It should also be possible to carry out simultaneous controls in respect of Reporting Platform Operators having no economic presence within the Union but facilitating the provision of relevant activities within the Union as defined in Section I, subparagraph A.8, of Annex V. ⇦

↓ (EU) 2021/514 recital 23

(74) A Member State that intends to carry out a simultaneous control should be required to communicate its intention to the other Member States concerned. For reasons of efficiency and legal certainty, it is appropriate to provide that the competent authority of each Member State concerned is obliged to respond within a specified timeframe.

↓ (EU) 2021/514 recital 24
(adapted)

(75) Multilateral controls carried out with the support of the Fiscalis ~~2020~~ programme ⌦ for cooperation ⌫ established by Regulation ~~(EU) No 1286/2013~~ ⌦ (EU) 2021/847 ⌫ of the European Parliament and of the Council[37] have demonstrated the benefit of coordinated controls of one or more taxpayers that are of common or complementary interest to the competent authorities of two or more Member States. ~~Such joint actions are currently conducted only on the basis of the combined application of the existing provisions regarding the presence of officials of one Member State in the territory of another Member State and simultaneous controls. However, in many cases that practice has shown that further improvements are needed to ensure legal certainty.~~

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[37] Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013; OJ L 188, 28.5.2021, p. 1; ELI: http://data.europa.eu/eli/reg/2021/847/oj.

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↓ (EU) 2021/514 recital 25 (adapted)

(76) ~~It is therefore appropriate that Directive 2011/16/EU is supplemented with a number of provisions that further clarify the framework and the main principles that should apply when the competent authorities of Member States choose to resort to the means of a joint audit.~~ Joint audits should be a~~n~~ ~~additional~~ tool available for administrative cooperation among Member States in the area of taxation, which ~~would~~ ⌦ should ⌫ supplement the ~~existing~~ framework that provides for the possibilities for the presence of officials of another Member State in administrative offices, participation in administrative enquiries as well as simultaneous controls. Joint audits ~~would~~ ⌦ should ⌫ take the form of administrative enquiries conducted jointly by the competent authorities of two or more Member States and be linked to one or more persons of common or complementary interest to the competent authorities of those Member States. Joint audits can play an important role in contributing to the better functioning of the internal market. Joint audits should be structured to offer legal certainty to taxpayers through clear procedural rules, including measures to mitigate the risk of double taxation.

↓ (EU) 2021/514 recital 26 (adapted)

(77) For the purpose of ensuring legal certainty, the provisions of ⌦ this ⌫ Directive ~~2011/16/EU~~ as regards joint audits should also contain the main aspects of further details of that tool, such as the specified timeframe for response to a request for a joint audit, the scope of rights and obligations of the officials participating in a joint audit and the process leading to establishment of a final report of a joint audit. Those provisions on joint audits should not be interpreted as prejudging any processes that would take place in a Member State in accordance with its national law as a consequence or a follow-up to the joint audit, such as charging or assessing tax by a decision of tax authorities of Member States, process of appeal or settlement relating thereto or remedies available to taxpayers arising from those processes. In order to ensure legal certainty, the final report of a joint audit should reflect the findings on which the competent authorities concerned agreed. Moreover, the competent authorities concerned could also agree that the final report of a joint audit includes any issues where an agreement could not be reached. The mutually agreed findings of the final report of a joint audit should be taken into account in the relevant instruments issued by the competent authorities of the participating Member States following that joint audit.

↓ (EU) 2021/514 recital 27

(78) In order to ensure legal certainty, it is appropriate to provide that joint audits should be conducted in a pre-agreed and coordinated manner, and in accordance with the laws and procedural requirements of the Member State where the activities of a joint audit take place. Such requirements may also include an obligation to ensure that officials of a Member State who took part in the joint audit in another Member State, also take part, if required, in any process of complaint, review or appeal in that Member State.

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↓ (EU) 2021/514 recital 29

(79) While the objective of the provisions on joint audits is to provide a useful tool for administrative cooperation in the field of taxation, nothing in this Directive should be construed as being contrary to the established rules on cooperation of Member States in judicial matters.

↓ (EU) 2015/2376 recital 15
⇨ new

(80) Feedback by the receiving Member State to the Member State sending the information is a necessary element of the operation of an effective system of automatic information exchange. It is therefore appropriate to underline that Member States' competent authorities should send, ⇨ at least ⇦ once a year, feedback on the automatic exchange of information to the other Member States concerned. In practice, this mandatory feedback should be done by arrangements agreed upon bilaterally ⇨ and with the technical support of the Commission ⇦.

↓ 2011/16/EU recital 8 (adapted)

(81) There should be ~~more~~ direct contact between Member States' local or national offices in charge of administrative cooperation, with communication between central liaison offices being the rule. ~~The lack of direct contacts leads to inefficiency, under-use of the arrangements for administrative cooperation and delays in communication. Provision should therefore be made to bring about more~~ D~~d~~irect contacts ⌦ should take place ⌫ between services with a view to making cooperation ~~more~~ efficient and fast~~er~~. The assignment of competences to the liaison departments should be deferred to the national provisions of each Member State.

↓ (EU) 2021/514 recital 30 (adapted)
⇨ new

(82) It is important that, as a matter of principle, the information communicated under ⌦ this ⌫ Directive ~~2011/16/EU~~ is used for the assessment, administration and enforcement of taxes which are covered by the material scope of ~~that~~ ⌦ this ⌫ Directive~~. While this was not precluded so far, uncertainties regarding the use of information have arisen due to unclear framework. Therefore, and considering the significance that VAT has for the functioning of the internal market, it is appropriate to clarify that information communicated between Member States may also be used~~ ⌦ , as well as ⌫ for the assessment, administration and enforcement of ⌦ Value Added Tax ⌫ ~~VAT~~ and other indirect taxes ⌦ and customs duties ⌫ . ⌦ Given the link between tax fraud, tax evasion and tax avoidance, and money laundering, information communicated between Member States ⌫ ⇨ may also be used ⇦ ⌦ for the assessment, administration and enforcement of ~~customs duties and for~~ the national law of Member States concerning anti-money laundering and combating the financing of terrorism. ⌫

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↓ 2011/16/EU recital 18

(83) It is important for the efficiency of administrative cooperation that information and documents obtained under this Directive could, subject to the restrictions laid down in this Directive, be used by the Member State that received them also for other purposes. It is also important that Member States could transmit that information to a third country, under certain conditions.

↓ (EU) 2023/2226 recital 36 (adapted)

(84) Considering the amount and the nature of the information collected and exchanged on the basis of ⌦ this ⌫ Directive ~~2011/16/EU~~, that information can be useful in certain further areas. While the use of that information in other areas should as a general rule be restricted to areas approved by the Member State communicating the information in accordance with this Directive, there is a need to allow for a broader use of the information in situations presenting particular and serious characteristics and where it has been agreed at Union level to take action. Such situations would in particular be those where decisions have been taken pursuant to Article 215 of the Treaty on the Functioning of the European Union regarding restrictive measures. Information exchanged under ⌦ this ⌫ Directive ~~2011/16/EU~~ can be very relevant for the detection of violation or circumvention of restrictive measures. In return, any potential breaches of restrictive measures will be relevant for tax purposes, since avoidance of restrictive measures will in most cases also amount to tax avoidance in relation to the assets concerned. Given the likely synergies and close link between the detection of avoidance of restrictive measures and the detection of tax avoidance, the authorisation of a further use of the information is therefore appropriate.

↓ (EU) 2023/2226 recital 37 (adapted)

(85) It is essential that the information communicated under ⌦ this ⌫ Directive ~~2011/16/EU~~ is used by the competent authority of each Member State which receives that information. Therefore, it is appropriate to require the competent authority of each Member State to put in place an effective mechanism to ensure the use of information acquired through the reporting or the exchange of information under ⌦ this ⌫ Directive ~~2011/16/EU~~. Such use of information can include, for instance, voluntary compliance programs, notifications to generate disclosure, awareness campaigns, prefilling tax returns, risk assessments, limited audits, general audits, tax coding, tax estimation, assimilation into domestic systems and other tax-related measures.

↓ 2011/16/EU recital 19

(86) The situations in which a requested Member State may refuse to provide information should be clearly defined and limited, taking into account certain private interests which should be protected as well as the public interest.

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↓ (EU) 2016/881 recital 22

(87) The information exchanged under this Directive does not lead to the disclosure of a commercial, industrial or professional secret, a commercial process or information the disclosure of which would be contrary to public policy.

↓ 2011/16/EU recital 21

(88) This Directive contains minimum rules and should therefore not affect Member States' right to enter into wider cooperation with other Member States under their national legislation or in the framework of bilateral or multilateral agreements concluded with other Member States.

↓ 2011/16/EU recital 22 (adapted)

(89) ~~It should also be made clear that~~ ~~w~~Where a Member State provides a wider cooperation to a third country than is provided for under this Directive, it should not refuse to provide such wider cooperation to other Member States wishing to enter into such mutual wider cooperation.

↓ (EU) 2016/881 recital 9

(90) Member States should lay down rules on penalties applicable to infringements of national provisions adopted pursuant to this Directive and ensure that those penalties are implemented. While the choice of penalties remains within the discretion of the Member States, the penalties provided for should be effective, proportionate and dissuasive.

↓ (EU) 2023/2226 recital 29 (adapted)

(91) The taxpayer identification number (TIN) is essential for Member States to match information received with data present in national databases. It increases Member States' capability of identifying the relevant taxpayers and correctly assessing the related taxes. Therefore, it is important that Member States include the TIN of reported individuals and entities in the reporting and communication of information in the context of ⌦ all automatic ⌫ exchanges ⌦ under this Directive ⌫ ~~related to categories of income and capital subject to the mandatory automatic exchange of information, financial accounts, advance cross-border rulings and advance pricing agreements, country-by-country reports, reportable cross-border arrangements, information on sellers on digital platforms and crypto-assets~~.

↓ (EU) 2023/2226 recital 30 (adapted)
⇨ new

(92) In order to ⌦ make ⌫ ~~increase~~ ~~availability of~~ the TIN ⌦ available ⌫ to the competent authorities of Member States, each Member State should ~~take the necessary measures to~~ require that the TIN of individuals and entities issued by the Member

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State of residence be reported with respect to ⇨ every exchange under this Directive ⇦ ~~income from employment, director's fees and pensions and with respect to advance cross-border rulings and advance pricing arrangements, country-by-country reports and reportable crossborder arrangements~~. Such measures can ⌦ involve ⌫ ~~comprise,~~ ~~but are not limited to,~~ the introduction, by the transposition deadline set out in ⌦ Article 55 of ⌫ this Directive, of domestic legal requirements to report the TIN. ~~Moreover, following the entry into force of Council Directive (EU) 2022/2523 and, in the light of the rules on safe harbours set out in that Directive, it is important to ensure proper matching, in the context of the mandatory automatic exchange of information on country-by-country reports pursuant to Directive 2011/16/EU. However, it is also recognised by the Member States that there can be rare situations where it is simply not possible for the reporting entity or the reporting individual to collect and report the TIN, including where, despite best efforts, the reporting entity or the reporting individual has not been able to collect the TIN or where a TIN has not been issued to the taxpayer.~~

🡻 (EU) 2023/2226 recital 39 (adapted)
⇨ new

(93) ⇨ The exchange of information should be made through standardised forms and channels of communication, which should be adopted by the Commission in accordance with Regulation (EU) No with Regulation (EU) No 182/2011 of the European Parliament and of the Council ⇦ [38] ~~In~~ ⌦ Furthermore, in ⌫ order to ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the Commission to ⇨ provide Member States with ⇦ ~~develop~~ a tool allowing an digital~~electronic~~ and automated verification of the validity~~correctness~~ of the TIN that has been provided by the taxpayer or the reporting entity ~~or reporting individual~~. Those powers should be exercised in accordance with Regulation (EU) No 182/2011. The ~~IT~~ tool to be provided to Member States is intended to help increase the matching rates for tax administrations and improve the quality of the exchanged information in general. ⇨ It should provide an interim solution until Union services enabling verified identification of taxpayers are sufficiently developed and widely used. ⇦

⇩ new

(94) Since no additional matching needs to be carried out once the TIN has been verified, it is appropriate, by way of derogation from the general reporting obligations laid down in this Directive, to provide that, in such cases only the name and the verified TIN of the taxpayer should be reported. The same simplified reporting should be available where the taxpayer has been identified through a government verification service or an equivalent Union service.

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[38] Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: http://data.europa.eu/eli/reg/2011/182/oj).

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(95) Regulation (EU) No 910/2014 of the European Parliament and of the Council[39] lays down the conditions under which Member States are to recognise natural and legal persons' electronic identification means falling under a notified electronic identification scheme of another Member State and provide and recognise European Digital Identity Wallets, in order to enable and facilitate the exercise by natural and legal persons of the right to participate in digital society safely and to access online public and private services throughout the Union. Limited liability companies and commercial partnerships, which account for the vast majority of companies subject to reporting requirements, are identified within the Union by an EUID automatically assigned by the business register with which they are registered. This EUID enables verified, up-to-date identification that is valid throughout the Union via the Business Registers Interconnexion System (BRIS). This Directive ensures that EUID can also be used to identify the taxpayer in the same manner as TIN.

↓ (EU) 2016/2258 recital 3 (adapted)
⇨ new

(96) To ensure effective monitoring of the application by Financial Institutions of the due diligence procedures set out in ⌦ this ⌫ Directive ~~2011/16/~~EU, the tax authorities need access to ⌦ anti-money-laundering (' ⌫ AML') information ⇨ obtained pursuant to Directive (EU) 2024/1640 of the European Parliament and of the Council[40] for the identification of the beneficial owners ⇦. In the absence of such access, those authorities would not be able to monitor, confirm and audit that the Financial Institutions are applying ⌦ this ⌫ Directive ~~2011/16/EU~~ properly by correctly identifying and reporting on the beneficial owners of intermediary structures ⇨ . For the purposes of the exchange of information on the ownership and income from real estate, it is also important to grant tax authorities access to the Single Access Point (SAP) on real estate, established under Directive (EU) 2024/1640. ⇦

↓ (EU) 2016/2258 recital 5 (adapted)
⇨ new

(97) It is therefore necessary to ensure that tax authorities are able to access the AML information, procedures, documents and mechanisms for the performance of their duties in monitoring the proper application of ⌦ this ⌫ Directive ~~2011/16/EU~~ and for the functioning of all forms of administrative cooperation provided for in ~~that~~ ⌦ this ⌫ Directive. ⇨ In order for the access to be effective and efficient it should be immediate and direct and in a digital format. ⇦

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39 Consolidated text: Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC; ELI: http://data.europa.eu/eli/reg/2014/910/2024-10-18.

40 Directive (EU) 2024/1640 of the European Parliament and of the Council of 31 May 2024 on the mechanisms to be put in place by Member States for the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Directive (EU) 2019/1937, and amending and repealing Directive (EU) 2015/849; OJ L, 2024/1640, 19.6.2024; ELI: http://data.europa.eu/eli/dir/2024/1640/oj.

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⇩ new

(98) Furthermore, to ensure that information held, at national level, by administrative authorities in a Member State that is needed for tax purposes in other Member State is available to be exchanged, tax authorities should be granted access to administrative registers and databases on pensions of other public authorities at the government level in their own Member States.

🡻 (EU) 2023/2226 recital 40 (adapted)

(99) The minimum retention period of records of information obtained through the exchange of information between Member States pursuant to ⌦ this ⌫ Directive~~2011/16/EU~~ should not be longer than necessary but, in any event, not shorter than five years. Member States should not retain information longer than necessary to achieve the purposes of this Directive.

🡻 2011/16/EU recital 27 (adapted) ⇨ new

(100) ~~All exchange of information~~ ⇨ Any processing of personal data ⇦ referred to in this Directive is subject to ⌦ Regulation (EU) 2016/679 of the European Parliament and of the Council[41] ⌫ ⇨ and Regulation (EU) 2018/1725 of the European Parliament and of the Council[42] ⇦ ~~the provisions implementing Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and to Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data. However, it is appropriate to consider limitations of certain rights and obligations laid down by Directive 95/46/EC in order to safeguard the interests referred to in Article 13(1)(e) of that Directive. Such limitations are necessary and proportionate in view of the potential loss of revenue for Member States and the crucial importance of information covered by this Directive for the effectiveness of the fight against fraud.~~ ⇨ Where for the purposes of this Directive it is necessary to process personal data, this should be carried out in accordance with Union law on the protection of personal data, in particular its rules on data subject rights and security obligations. Any processing of personal data under this Regulation is subject to Regulation (EU) 2016/679. ⇦

[41] Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation); OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj.

[42] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC, OJ L 295, 21.11.2018, pp. 39–98, ELI: http://data.europa.eu/eli/reg/2018/1725/oj.

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↓ 2014/107/EU recital 12

(101) Reporting Financial Institutions, sending Member States and receiving Member States, in their capacity as data controllers, should retain information processed in accordance with this Directive for no longer than necessary to achieve the purposes thereof. Given the differences in Member States' legislation, the maximum retention period should be set by reference to the statute of limitations provided by each data controller's domestic tax legislation.

↓ (EU) 2021/514 recital 33
(adapted)
⇨ new

(102) In order to prevent data breaches and limit potential damage, it is of utmost importance to improve the security of all data, exchanged between the competent authorities of Member States in the framework of ⌦ this ⌫ Directive ~~2011/16/EU~~. Therefore, ~~it is appropriate to supplement that~~ ⌦ this ⌫ Directive ~~with~~ ⌦ should contain ⌫ rules on the procedure to be followed by Member States and the Commission in the event of a data breach in a Member State as well as in the cases when the breach occurs to the ⇨ Secure Digital Information Exchange (SDIE) ⇦ ~~CCN~~. Given the sensitive nature of the data that could be subject to a data breach, it would be appropriate to provide for measures such as requesting the suspension of the exchange of information with the Member State(s) where the data breach occurred, or suspending access to the ⇨ SDIE ⇦ ~~CCN~~ to one or more Member States until the data breach is remedied. Given the technical nature of the processes related to data exchange, Member States, assisted by the Commission, should agree on the practical arrangements necessary for the implementation of the procedures to be followed in case of a data breach and measures to be taken to prevent future data breaches.

↓ (EU) 2023/2226 recital 41

(103) Reporting financial institutions, intermediaries, reporting platform operators, reporting crypto-asset service providers or competent authorities of Member States are data controllers within the meaning of Regulation (EU) 2016/679. Where two or more of those controllers jointly determine the purposes and means of processing of personal data, they are considered to be joint controllers. For example, competent authorities of Member States are considered to be joint controllers of the central directory, having jointly agreed on the personal data to be processed and the manner of processing.

↓ (EU) 2021/514 recital 32
(adapted)
⇨ new

(104) In order to assist tax administrations participating in exchange of information under this Directive, practical arrangements, including where appropriate a joint data controller agreement, a data processor – data controller agreement or models thereof, should be drafted by Member States~~, assisted by the Commission~~. Only persons duly accredited by the Security Accreditation Authority of the Commission may have access to the information communicated pursuant to ⌦ this ⌫ Directive ~~2011/16/EU~~

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and provided by electronic means using the ⇨ SDIE ⇦ ~~CCN~~, and only in so far as it is necessary for the care, maintenance and development of the ⇨ SDIE ⇦ ~~central directory on administrative cooperation in the field of taxation and of the CCN~~. The Commission is also responsible for ensuring the security of the ⇨ SDIE ⇦ ~~central directory on administrative cooperation in the field of taxation and of the CCN~~.

⇩ new

(105) In order to create more certainty for taxpayers and ensure a level playing field across the EU, the possibility to establish further common rules on the criteria included in some of the specific hallmarks is provided in this Directive. Those implementing acts should provide taxpayers and tax administrations with detailed and clear rules on the criteria for the requirements set out in Part II, points D.2(a) and (b) of Annex IV, with the aim to ensure uniform application of the Directive, reduce the compliance burden and level the playing filed. Such measures are expected to have an impact on Member States' executive and enforcement powers in the field of direct taxation, as well as on Member States' tax bases. For that reason, it is appropriate to confer powers on the Council, based on a proposal from the Commission, to adopt implementing acts.

🡻 2011/16/EU recital 17

(106) Collaboration between the Member States and the Commission is necessary for the permanent study of cooperation procedures and the sharing of experience and best practices in the fields considered.

⇩ new

(107) The effectiveness of administrative cooperation should be regularly evaluated, on the basis of statistics to be provided by Member States to the Commission. Member States should also share statistics with their national statistical institutes, as well as country-by-country reports with their respective national statistical authority to enable them to provide EUROSTAT with reliable and up-to date information in line with Regulation (EC) No 223/2009 of the European Parliament and of the Council[43]. To increase transparency and monitor the use of data received under automatic exchange of information and the related outcomes, Member States should publish some key performance indicators. The Commission should also be able to publish certain information on the basis of data provided by Member States.

🡻 (EU) 2025/872 recital 10

(108) Directive (EU) 2022/2523 allows Member States in which no more than twelve ultimate parent entities of groups within the scope of that Directive are located, to

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[43] Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities (Text with relevance for the EEA and for Switzerland); http://data.europa.eu/eli/reg/2009/223/2024-12-26.

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elect not to apply the IIR and UTPR for a limited period of time. In such cases, a Member State, if it is not a QDTT-only Member State, should only start applying the rules on exchange of Top-up tax information returns (i.e. receive and send the information) when the election period under Directive (EU) 2022/2523 ends.

⇩ new

(109) This Directive coexists with, and is fully consistent with, Regulation (EU) 2022/2065 of the European Parliament and of the Council[44], which harmonises the rules governing the liability and accountability of providers of intermediary services, including online platforms, and establishes due diligence obligations applicable throughout the Union. This Directive is without prejudice to, and complements, the obligations established under that Regulation.

🡻 (EU) 2016/2258 recital 6

(110) This Directive respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union. Where this Directive requires that access to personal data by tax authorities be provided by law, this does not necessarily require an act of parliament, without prejudice to the constitutional order of the Member State concerned. However, such a law should be clear and precise, and its application should be clear and foreseeable to persons subject to it, in accordance with the case-law of the Court of Justice of the European Union and the European Court of Human Rights.

⇩ new

(111) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council[45] and delivered an opinion on [XXX][46].

(112) In implementing this Directive, Member States should ensure full respect for the fundamental rights and general principles recognised by the Charter of Fundamental Rights of the European Union, in particular the rights to respect for private life and communications, to the protection of personal data, and to an effective remedy and a fair trial, as guaranteed, inter alia, by Articles 7, 8 and 47 of the Charter. Member States should reconcile the objective of effective administrative cooperation and the fight against tax fraud, tax evasion and tax avoidance with the imperative to ensure a high level of protection of fundamental rights in national procedures giving effect to this Directive and any limitation of those rights must be provided for by law, respect

[44] Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market For Digital Services and amending Directive 2000/31/EC (Digital Services Act) OJ L 277, 27.10.2022, pp. 1, ELI: http://data.europa.eu/eli/reg/2022/2065/oj.

[45] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC; OJ L 295, 21.11.2018, pp. 39–98; ELI: http://data.europa.eu/eli/reg/2018/1725/oj.

[46] [….]

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their essence, and comply with the principle of proportionality in accordance with Article 52(1) of the Charter.

(113) Furthermore, while this Directive does not harmonise Member States' national procedural remedies, and while the effectiveness of administrative cooperation requires that certain investigative steps may, where justified, be taken without prior notification to the taxpayer concerned, Member States should ensure, in accordance with their obligations, inter alia, under the European Convention on Human Rights, that persons whose rights are affected by investigative or disclosure measures connected with the implementation of this Directive have access, under national law, to effective review by a court or by an independent and impartial body competent to examine, within a reasonable time, the legality of the measure, including compliance with the applicable conditions relating to its justification, scope and any relevant privileges or protections.

🡻 (EU) 2015/2376 recital 23

(114) Since the objective of this Directive, namely the efficient administrative cooperation between Member States under conditions compatible with the proper functioning of the internal market, cannot be sufficiently achieved by the Member States but can rather, by reason of the uniformity and effectiveness required, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.

⇩ new

(115) The obligation to transpose this Directive into national law should be confined to those provisions which represent a substantive amendment as compared to the earlier Directives. The obligation to transpose the provisions which are unchanged arises under the earlier Directives.

(116) This Directive should be without prejudice to the obligations of the Member States relating to the time-limits for the transposition into national law and the dates of application of the Directives set out in Part B of Annex VIII,

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🡻 2011/16/EU
⇨ new

HAS ADOPTED THIS DIRECTIVE:

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject matter

1. This Directive lays down the rules and procedures under which the Member States shall cooperate with each other with a view to exchanging information ⇨ for ⇦ ~~that is~~

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~~foreseeably relevant to~~ the administration and enforcement of the domestic laws of the Member States concerning the taxes referred to in Article 2.

2. This Directive also lays down provisions for the exchange of information referred to in paragraph 1 by electronic means, as well as rules and procedures under which the Member States and the Commission are to cooperate on matters concerning coordination and evaluation.

3. This Directive shall not affect the application in the Member States of the rules on mutual assistance in criminal matters. ~~It shall also be without prejudice to the fulfilment of any obligations of the Member States in relation to wider administrative cooperation ensuing from other legal instruments, including bilateral or multilateral agreements.~~

⇩ new

4. Member States shall not introduce or maintain, after the entry into force of this Directive, any domestic reporting obligations that require the collection, reporting, or transmission of information which substantially duplicates information required to be reported under Chapter II of this Directive.

For the purposes of first subparagraph, a national reporting obligation shall be considered duplicative where it requires reporting of the same or substantially similar data, from the same or equivalent categories of reporting entities or persons, and within a comparable timeframe, as that required under this Directive.

🡻 2011/16/EU

Article 2

Scope

1. This Directive shall apply to all taxes of any kind levied by, or on behalf of, a Member State or the Member State's territorial or administrative subdivisions, including the local authorities.

2. Notwithstanding paragraph 1, this Directive shall not apply to value added tax and customs duties, or to excise duties covered by other Union legislation on administrative cooperation between Member States. This Directive shall also not apply to compulsory social security contributions payable to the Member State or a subdivision of the Member State or to social security institutions established under public law.

3. In no case shall the taxes referred to in paragraph 1 be construed as including:

(a) fees, such as for certificates and other documents issued by public authorities; or

(b) dues of a contractual nature, such as consideration for public utilities.

4. This Directive shall apply to the taxes referred to in paragraph 1 levied within the territory to which the Treaties apply by virtue of Article 52 of the Treaty on the European Union.

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Article 3

Definitions

For the purposes of this Directive the following definitions shall apply:

(1) ‘competent authority’ of a Member State means the authority which has been designated as such by that Member State. When acting pursuant to this Directive, the central liaison office, a liaison department or a competent official shall also be deemed to be competent authorities by delegation according to Article 29;

(2) ‘central liaison office’ means the office which has been designated as such with principal responsibility for contacts with other Member States in the field of administrative cooperation;

(3) ‘liaison department’ means any office other than the central liaison office which has been designated as such to directly exchange information pursuant to this Directive;

(4) ‘competent official’ means any official who is authorised to directly exchange information pursuant to this Directive;

(5) ‘requesting authority’ means the central liaison office, a liaison department or any competent official of a Member State who makes a request for assistance on behalf of the competent authority;

(6) ‘requested authority’ means the central liaison office, a liaison department or any competent official of a Member State who receives a request for assistance on behalf of the competent authority;

(7) ‘administrative enquiry’ means all controls, checks and other action taken by Member States in the performance of their duties with a view to ensuring the proper application of tax legislation;

(8) ‘exchange of information on request’ means the exchange of information based on a request made by the requesting Member State to the requested Member State in a specific case;

↓ 2016/881 Art. 1.1

(9) ‘automatic exchange’ means,

↓ 2025/872 Art. 1.1(a)

~~(a) for the purposes of Article 8(1) and Articles 8a to 8ae,~~ the systematic communication of predefined information to another Member State, without prior request, at pre-established regular intervals;

↓ 2016/881 Art. 1.1

~~(b) for the purposes of Article 8(3a), the systematic communication of predefined information on residents in other Member States to the relevant Member State of residence, without prior request, at pre-established regular intervals;~~

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🡻 2025/872 Art. 1.1(a)

~~(c) for the purposes of provisions of this Directive other than Articles 8(1) and 8(3a) and Articles 8a to 8ae, the systematic communication of predefined information provided for in the first subparagraph, points (a) and (b), of this point.~~

⇩ new

(10) 'available information' means, for the purposes of Article 4, information held by governmental authorities, acting on behalf of the State, in registers and databases, which shall be made available by electronic means, in digital format, to the tax authorities of the Member State communicating the information;

🡻 2011/16/EU
⇨ new

(11) ~~10~~ 'spontaneous exchange' means the non-systematic communication, at any moment and without prior request, of information to another Member State;

(12)~~11~~ 'person' means:

(a) a natural person;

(b) a legal person;

(c) where the legislation in force so provides, an association of persons recognised as having the capacity to perform legal acts but lacking the status of a legal person; or

(d) any other legal arrangement of whatever nature and form, regardless of whether it has legal personality, owning or managing assets, which, including income derived therefrom, are subject to any of the taxes covered by this Directive;

(13)~~12~~ 'by electronic means' means ~~using electronic equipment for the processing, including digital compression, and storage of data, and employing wires, radio transmission, optical technologies or other electromagnetic means~~ ⇨ the use of any technological systems or tools to process, transmit, or store data in a non-physical form, regardless of the specific infrastructure or transmission method used ⇦ ;

~~13. 'CCN network' means the common platform based on the common communication network (CCN), developed by the Union for all transmissions by electronic means between competent authorities in the area of customs and taxation;~~

⇩ new

(14) 'Secure Digital Information Exchange (SDIE)' means the common platform established by the Union to enable secure and interoperable transmission of information between competent authorities in the areas of customs and taxation, regardless of the underlying communication infrastructure, technologies, or technical solutions used to support such transmissions;

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↓ 2015/2376 Art. 1.1(b)

(15)~~14~~ ‘advance cross-border ruling’ means any agreement, communication, or any other instrument or action with similar effects, including one issued, amended or renewed in the context of a tax audit, and which meets the following conditions:

(a) is issued, amended or renewed by, or on behalf of, the government or the tax authority of a Member State, or the Member State's territorial or administrative subdivisions, including local authorities, irrespective of whether it is effectively used;

(b) is issued, amended or renewed, to a particular person or a group of persons, and upon which that person or a group of persons is entitled to rely;

(c) concerns the interpretation or application of a legal or administrative provision concerning the administration or enforcement of national laws relating to taxes of the Member State, or the Member State's territorial or administrative subdivisions, including local authorities;

↓ 2023/2226 Art. 1.1(b)

(d) relates to a cross-border transaction, or to the question of whether or not activities carried on by a person in another jurisdiction create a permanent establishment or to the question of whether or not a natural person is resident for tax purposes in the Member State issuing the ruling; and

↓ 2015/2376 Art. 1.1(b)

(e) is made in advance of the transactions or of the activities in another jurisdiction potentially creating a permanent establishment or in advance of the filing of a tax return covering the period in which the transaction or series of transactions or activities took place.

The cross-border transaction may involve, but is not restricted to, the making of investments, the provision of goods, services, finance or the use of tangible or intangible assets and does not have to directly involve the person receiving the advance cross-border ruling;

(16)~~15~~ ‘advance pricing arrangement’ means any agreement, communication or any other instrument or action with similar effects, including one issued, amended or renewed in the context of a tax audit, and which meets the following conditions:

(a) is issued, amended or renewed by, or on behalf of, the government or the tax authority of one or more Member States, including any territorial or administrative subdivision thereof, including local authorities, irrespective of whether it is effectively used;

(b) is issued, amended or renewed, to a particular person or a group of persons and upon which that person or a group of persons is entitled to rely; and

(c) determines in advance of cross-border transactions between associated enterprises, an appropriate set of criteria for the determination of the transfer

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pricing for those transactions or determines the attribution of profits to a permanent establishment.

Enterprises are associated enterprises where one enterprise participates directly or indirectly in the management, control or capital of another enterprise or the same persons participate directly or indirectly in the management, control or capital of the enterprises.

Transfer prices are the prices at which an enterprise transfers physical goods and intangible property or provides services to associated enterprises, and 'transfer pricing' is to be construed accordingly;

(17)~~16~~ For the purpose of point 15~~14~~ 'cross-border transaction' means a transaction or series of transactions where:

(a) not all of the parties to the transaction or series of transactions are resident for tax purposes in the Member State issuing, amending or renewing the advance cross-border ruling;

(b) any of the parties to the transaction or series of transactions is simultaneously resident for tax purposes in more than one jurisdiction;

(c) one of the parties to the transaction or series of transactions carries on business in another jurisdiction through a permanent establishment and the transaction or series of transactions forms part or the whole of the business of the permanent establishment. A cross-border transaction or series of transactions shall also include arrangements made by a person in respect of business activities in another jurisdiction which that person carries on through a permanent establishment; or

(d) such transactions or series of transactions have a cross-border impact.

For the purpose of point 16~~15~~, 'cross-border transaction' means a transaction or series of transactions involving associated enterprises which are not all resident for tax purposes in the territory of a single jurisdiction or a transaction or series of transactions which have a cross-border impact;

(18)~~17~~ For the purpose of point 16~~15~~ and 17~~16~~, 'enterprise' means any form of conducting business;

🡻 2018/822 Art. 1.1(b)
⇨ new

(19)~~18~~ 'cross-border arrangement' means an arrangement concerning either more than one Member State or a Member State and a third country where at least one of the ~~following~~ conditions ⇨ set out in points (a) to (e) ⇦ is met, ⇨ unless the conditions set out in point (f) are satisfied ⇦:

(a) not all of the participants in the arrangement are resident for tax purposes in the same jurisdiction;

(b) one or more of the participants in the arrangement is simultaneously resident for tax purposes in more than one jurisdiction;

(c) one or more of the participants in the arrangement carries on a business in another jurisdiction through a permanent establishment situated in that

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jurisdiction and the arrangement forms part or the whole of the business of that permanent establishment;

(d) one or more of the participants in the arrangement carries on an activity in another jurisdiction without being resident for tax purposes or creating a permanent establishment situated in that jurisdiction;

(e) such arrangement has a possible impact on the automatic exchange of information or the identification of beneficial ownership;

⇩ new

(f) each of the participants in the arrangements is either part:

(i) of an MNE group or a large-scale domestic group, which for the tax period falls within the scope of the rules laid down in Council Directive 2022/2523 or, as regards third-country jurisdictions, the OECD Model Rules, unless the ultimate parent entity of that MNE group is located in a jurisdiction with a qualified side-by-side regime for the tax period; or

(ii) of an MNE group or a large-scale domestic group, which for the tax period falls within the scope of the rules laid down in Council Directive 2022/2523 or, as regards third-country jurisdictions, the OECD Model Rules, and is directly or indirectly held by an Ultimate Parent Entity that is located in a jurisdiction with a qualified side-by-side regime for the tax period and both of the following conditions are met: (1) the participant is subject to a qualified domestic top-up tax for the tax period; (2) no refund or direct or indirect financial benefit is granted in relation to that tax.

For the purpose of this point, a jurisdiction with a qualified side-by-side regime means a jurisdiction that is reported as having such status on the OECD Central Record for purposes of the Global Minimum Tax in accordance with the agreement of the OECD/G20 Inclusive Framework on a Side-by-Side Package of 5 January 2026.

🡻 2018/822 Art. 1.1(b) (adapted)
⇨ new

For the purposes of points 19~~18~~ to 23 ~~25~~ of this Article, Article 8~~ab~~ and Annex IV, an arrangement shall also include a series of arrangements. An arrangement may comprise more than one step or part;

(20)~~19~~ ‘reportable cross-border arrangement’ means any cross-border arrangement that contains at least one of the hallmarks set out in Annex IV;

(21)~~20~~ ‘hallmark’ means a characteristic or feature of a cross-border arrangement that presents an indication of a potential risk of tax avoidance, as listed in Annex IV;

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(22)~~21~~ ‘intermediary’ means any person ⇨ or legal arrangement, such as a partnership, trust or foundation, ⇦ that designs, markets, organises or makes available for implementation or manages the implementation of a reportable cross-border arrangement.

It also means any person that, having regard to the relevant facts and circumstances and based on available information and the relevant expertise and understanding required to provide such services, knows or could be reasonably expected to know that they have undertaken to provide, directly or by means of other persons, aid, assistance or advice with respect to designing, marketing, organising, making available for implementation or managing the implementation of a reportable cross-border arrangement. Any person shall have the right to provide evidence that such person did not know and could not reasonably be expected to know that that person was involved in a reportable cross-border arrangement. For this purpose, that person may refer to all relevant facts and circumstances as well as available information and their relevant expertise and understanding.

In order to be an intermediary, a person shall meet at least one of the following additional conditions:

(a) be resident for tax purposes in a Member State;

(b) have a permanent establishment in a Member State through which the services with respect to the arrangement are provided;

(c) be incorporated in, or governed by the laws of, a Member State;

(d) be registered with a professional association related to legal, taxation or consultancy services in a Member State;

(23)~~22~~ ‘relevant taxpayer’ means any person ~~to whom a reportable cross-border arrangement is made available for implementation, or who is ready to implement a reportable cross-border arrangement or~~ ⌦ who ⌫ has implemented the first step of ⌦ a reportable ⌫ ~~such an~~ arrangement;

(24)~~23~~ for the purposes of Article 8~~ab~~, ‘associated enterprise’ means a person who is related to another person in at least one of the following ways:

(a) a person participates in the management of another person by being in a position to exercise a significant influence over the other person;

(b) a person participates in the control of another person through a holding that exceeds 25 % of the voting rights;

(c) a person participates in the capital of another person through a right of ownership that, directly or indirectly, exceeds 25 % of the capital;

(d) a person is entitled to 25 % or more of the profits of another person.

If more than one person participates, as referred to in points (a) to (d), in the management, control, capital or profits of the same person, all persons concerned shall be regarded as associated enterprises.

If the same persons participate, as referred to in points (a) to (d), in the management, control, capital or profits of more than one person, all persons concerned shall be regarded as associated enterprises.

For the purposes of this point, a person who acts together with another person in respect of the voting rights or capital ownership of an entity shall be treated as

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holding a participation in all of the voting rights or capital ownership of that entity that are held by the other person.

In indirect participations, the fulfilment of requirements under point (c) shall be determined by multiplying the rates of holding through the successive tiers. A person holding more than 50 % of the voting rights shall be deemed to hold 100 %.

An individual, his or her spouse and his or her lineal ascendants or descendants shall be treated as a single person;

~~24. 'marketable arrangement' means a cross-border arrangement that is designed, marketed, ready for implementation or made available for implementation without a need to be substantially customised;~~

~~25. 'bespoke arrangement' means any cross-border arrangement that is not a marketable arrangement;~~

🡻 2021/514 Art. 1.1(d)

(25)~~26~~ 'joint audit' means an administrative enquiry jointly conducted by the competent authorities of two or more Member States, and linked to one or more persons of common or complementary interest to the competent authorities of those Member States;

(26)~~27~~ 'data breach' means a breach of security leading to destruction, loss, alteration or any incident of inappropriate or unauthorised access, disclosure or use of information, including but not limited to personal data transmitted, stored or otherwise processed~~, as the result of deliberate unlawful acts, negligence or accidents~~. A data breach may concern the confidentiality, availability and integrity of data;

🡻 2023/2226 Art. 1.1(c)
⇨ new

(27)~~28~~ 'non-custodial dividend income' means dividends or other income treated as dividends in the payer's Member State which are paid or credited ⇨ with regard ⇦ to an account other than:

(a) a Custodial Account as defined in Section VIII, subparagraph C(3), of Annex I;

⇩ new

(b) an equity interest in an Investment Entity as defined in Section VIII, subparagraph C(1)(a) or (b), of Annex I;

🡻 2023/2226 Art. 1.1(c)

~~29. 'life insurance products not covered by other Union legal instruments on exchange of information and other similar measures' means Insurance Contracts, other than Cash Value Insurance Contracts subject to reporting under Section I of Annex I, where benefits under the contracts are payable on death of a policy holder;~~

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(28)~~30~~ ‘distributed ledger address’ means distributed ledger address referred to in Regulation (EU) 2023/1114 of the European Parliament and of the Council[47];

(29)~~31~~ ‘client’ means, for the purposes of Article 8~~ab~~, any intermediary or relevant taxpayer that receives services, including assistance, advice, counsel or guidance, from an intermediary subject to legal professional privilege in relation to a reportable cross-border arrangement.

🡻 2025/872 Art. 1.1(b) (adapted)
⇨ new

In the context of this Article, ~~Articles 8(3a), 8(7a) and 21(2)~~ and Article 5 of this Directive and Annex IV to this Directive, any capitalised term shall have the meaning that it has under the corresponding definitions set out in Section III of Annex I to this Directive. In the context of ~~Article 21(5) and Article 25(3) and (4)~~ Article 40 (3) and (4) of this Directive, any capitalised term shall have the meaning that it has under the corresponding definitions set out in Section VIII of Annex I, Section I of Annex V or Section IV of Annex VI to this Directive. In the context of Article 7~~8aa~~ of this Directive and Section I of Annex III to this Directive, any capitalised term shall have the meaning that it has under the corresponding definitions set out in Annex III to this Directive. In the context of ~~Article 8ac~~ Articles 9, 10 and 11 of this Directive and Annex V to this Directive, any capitalised term shall have the meaning that it has under the corresponding definitions set out in Section I of Annex V to this Directive. In the context of ~~Article 8ad~~ Articles12, 13 and 14 of this Directive and Annex VI to this Directive, any capitalised term shall have the meaning that it has under the corresponding definitions set out in Section IV of Annex VI to this Directive. ⌦ For the purposes ⌫ ~~In the context~~ of ⇨ point 19 of this Article, ⇦ Articles 15~~8ae~~ and 22~~9a~~ of this Directive and Annex VII to this Directive, ⌦ the definitions laid down ⌫ ~~any term shall have the same meaning as defined~~ in Article 3, Article 9(2), point (a), Article 16(4), (6), (8) and (11), Article 17(1), Article 21(5), Article 22(1), Article 24(4) and (6), Article 26(2), Article 27(3), (4), and (5), Article 28(1), Article 30(2), Article 31(1), Article 32, Article 33(1), Article 35(1), Article 36(1), Article 37(1), Article 39(1), Article 42(1), Article 44(1), Article 47(1) and Article 49(3) of ~~Council~~ Directive (EU) 2022/2523[48] ⌦ apply ⌫ . Furthermore, any capitalised term shall have the same meaning as defined in Section I of Annex VII to this Directive.

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47 Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (OJ L 150, 9.6.2023, p. 40).

48 ~~Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union (OJ L 328, 22.12.2022, p. 1, ELI: http://data.europa.eu/eli/dir/2022/2523/oj).~~

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↓ 2011/16/EU (adapted)

CHAPTER II

⌦ *MANDATORY AUTOMATIC* ⌫ *EXCHANGE OF INFORMATION*

SECTION I

~~*MANDATORY AUTOMATIC EXCHANGE OF INFORMATION*~~⌦ AUTOMATIC EXCHANGE OF INFORMATION ON INCOME FROM EMPLOYMENT, DIRECTOR'S FEES, PENSIONS, INCOME AND OWNERSHIP OF IMMOVABLE PROPERTY, ROYALTIES AND NON-CUSTODIAL DIVIDENDS ⌫

~~ARTICLE 8~~

~~Scope and conditions of mandatory Automatic exchange of information~~

Article 4

⌦ Scope and conditions ⌫

↓ 2023/2226 Art. 1.2(a) (adapted)
⇨ new

1. The competent authority of each Member State shall, by automatic exchange, communicate to the competent authority of any other Member State all ⌦ available information ⌫ ~~information that is available~~ concerning residents of that other Member State, on ⌦ all of ⌫ the following specific categories of income and capital as they are to be understood under the national legislation of the Member State which communicates the information:

(a) income from employment;

(b) director's fees;

~~(c) income from life insurance products not covered by other Union legal instruments on exchange of information and other similar measures;~~

(c~~d~~) pensions;

(d~~e~~) ownership ⇨ , including beneficial ownership as defined in Article 2(1), point 28 of Regulation (EU) 2024/1624 of the European Parliament and of the Council[49], ⇦ of and income from immovable property;

(e~~f~~) royalties;

[49] Regulation (EU) 2024/1624 of the European Parliament and of the Council of 31 May 2024 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing (Text with EEA relevance); OJ L, 2024/1624, 19.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1624/oj.

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(f~~g~~) non-custodial dividend income other than income from dividends exempt from corporate income tax pursuant to Articles 4, 5 or 6 of Council Directive 2011/96/EU[50].

🡻 2021/514 Art. 1.6(a)
⇨ new

For taxable periods starting on or after 1 January 2024, Member States shall endeavour to include the ~~Tax Identification Number~~(TIN) of ⇨ taxpayers ⇦ ~~residents~~ issued by the Member State of residence in the communication of the information referred to in the first subparagraph.

~~Member States shall inform the Commission annually of at least two categories of income and capital listed in the first subparagraph with regard to which they communicate information concerning residents of another Member State.~~

~~2. Before 1 January 2024, Member States shall inform the Commission of at least four categories listed in the first subparagraph of paragraph 1 in respect of which the competent authority of each Member State shall, by automatic exchange, communicate to the competent authority of any other Member State information concerning residents of that other Member State. Such information shall concern taxable periods starting on or after 1 January 2025.~~

🡻 2023/2226 Art. 1.2(b)

~~Before 1 January 2026, Member States shall inform the Commission of at least five categories listed in paragraph 1, first subparagraph, in respect of which the competent authority of each Member State shall, by automatic exchange, communicate to the competent authority of any other Member State information concerning residents of that other Member State. Such information shall concern taxable periods starting on or after 1 January 2026.~~

🡻 2014/107/EU Art. 1.2(a)

2~~3~~. The competent authority of a Member State may indicate to the competent authority of any other Member State that it does not wish to receive information on one or several of the categories of income and capital referred to in paragraph 1. It shall also inform the Commission thereof.

🡻 2014/107/EU Art. 1.2(d) (adapted)
⇨ new

3~~6~~. The communication of information shall take place ~~as follows:~~

~~(a) for the categories laid down in paragraph 1:~~ at least once a year, ⇨ as soon as it becomes available and in any case no later than ⇦ ~~within~~ six months following the end of the ⇨ calendar ⇦ ~~tax~~ year of the Member State during which the information became available.~~;~~

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50 Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (OJ L 345, 29.12.2011, p. 8 ELI: http://data.europa.eu/eli/dir/2011/96/oj).

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~~(b) for the information laid down in paragraph 3a: annually, within nine months following the end of the calendar year or other appropriate reporting period to which the information relates.~~

~~7. The Commission shall adopt the practical arrangements for the automatic exchange of information, in accordance with the procedure referred to in Article 26(2), before the dates referred to in Article 29(1)~~

↓ 2025/872 Art. 1.2 (adapted)

SECTION II

⌦ MANDATORY AUTOMATIC EXCHANGE OF FINANCIAL INFORMATION ⌫

Article 5

Scope and conditions

1. Each Member State shall take the necessary measures to require its Reporting Financial Institutions to perform the reporting and due diligence rules included in Annexes I and II and to ensure effective implementation of, and compliance with, such rules in accordance with Section IX of Annex I.

Pursuant to the applicable reporting and due diligence rules contained in Annexes I and II, the competent authority of each Member State shall, by automatic exchange, communicate within the deadline laid down in ~~point (b) of~~ paragraph 3~~6~~, to the competent authority of any other Member State, the following information regarding taxable periods as from 1 January 2016 concerning a Reportable Account:

(a) the name, address, TIN(s) and date and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of due diligence rules consistent with the Annexes I and II, is identified as having one or more Controlling Persons that are Reportable Persons, the name, address, and TIN(s) of the Entity and the name, address, TIN(s) and date and place of birth of each Reportable Person;

(b) the account number (or functional equivalent in the absence of an account number);

(c) the name and identifying number (if any) of the Reporting Financial Institution;

(d) the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;

(e) in the case of any Custodial Account:

(i) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year or other appropriate reporting period; and

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(ii) the total gross proceeds from the sale or redemption of Financial Assets paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution acted as a custodian, broker, nominee, or otherwise as an agent for the Account Holder;

(f) in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period;

(g) in the case of any account not described in point (e) or point (f), the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period;

(h) whether a valid self-certification has been provided for each Account Holder;

(i) the role(s) by virtue of which each Reportable Person that is a Controlling Person of an Entity Account Holder is a Controlling Person of the Entity and whether a valid self-certification has been provided for each such Reportable Person;

(j) the type of account, whether the account is a Pre-existing Account or a New Account and whether the account is a joint account, including the number of joint Account Holders; and

(k) in the case of any Equity Interest held in an Investment Entity that is a legal arrangement, the role(s) by virtue of which the Reportable Person is an Equity Interest holder.

For the purposes of the exchange of information under this paragraph, unless otherwise provided for in this paragraph or in Annex I or II, the amount and characterisation of payments made with respect to a Reportable Account shall be determined in accordance with the national legislation of the Member State which communicates the information.

The first and second subparagraphs of this paragraph shall prevail over paragraph 1, point (c) ~~of paragraph 1~~ or any other Union legal instrument, to the extent that the exchange of information at issue would fall within the scope of ~~point (c) of~~ paragraph 1, point (c), or of any other Union legal instrument.

The competent authority of each Member State shall communicate the information referred to in points (h) to (k) ~~of the second subparagraph~~ regarding taxable periods as from 1 January 2026.

↓ 2023/2226 Art. 1.2(c)

~~7a~~2. Member States shall ensure that entities and accounts that are to be treated, respectively, as Non-Reporting Financial Institutions and Excluded Accounts satisfy all the requirements listed in Section VIII, subparagraph B(1), point (c), and subparagraph C(17), point (g), of Annex I, and in particular that the status of a Financial Institution as a Non-Reporting Financial Institution or the status of an account as an Excluded Account does not frustrate the purposes of this Directive.

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⇩ new

3. The automatic exchange of information shall take place annually, as soon as it becomes available and, not later than nine months after the end of the calendar year or other appropriate reporting period to which the information relates.

🡻 2015/2376 Art. 1.3 (adapted)
⇨ new

SECTION III

⌦ MANDATORY AUTOMATIC EXCHANGE OF INFORMATION ON ADVANCE CROSS-BORDER RULINGS AND ADVANCE PRICING ARRANGEMENTS ⌫

Article 6~~8a~~

Scope and conditions of mandatory automatic exchange of information on advance cross-border rulings and advance pricing arrangements

1. The competent authority of a Member State, where an advance cross-border ruling or an advance pricing arrangement was issued, amended or renewed ~~after 31 December 2016~~ shall, by automatic exchange, communicate information thereon to the competent authorities of all other Member States as well as to the ~~European~~ Commission, with the limitation of cases set out in paragraph 7~~8~~ ~~of this Article, in accordance with applicable practical arrangements adopted pursuant to Article 21~~.

🡻 2015/2376 Art. 1.3 (adapted)

~~2. The competent authority of a Member State shall, in accordance with applicable practical arrangements adopted pursuant to Article 21, also communicate information to the competent authorities of all other Member States as well as to the European Commission, with the limitation of cases set out in paragraph 8 of this Article, on advance cross-border rulings and advance pricing arrangements issued, amended or renewed within a period beginning five years before 1 January 2017.~~

~~If advance cross-border rulings and advance pricing arrangements are issued, amended or renewed between 1 January 2012 and 31 December 2013, such communication shall take place under the condition that they were still valid on 1 January 2014.~~

~~If advance cross-border rulings and advance pricing arrangements are issued, amended or renewed between 1 January 2014 and 31 December 2016, such communication shall take place irrespective of whether they are still valid.~~

~~Member States may exclude from the communication referred to in this paragraph, information on advance cross-border rulings and advance pricing arrangements issued, amended or renewed before 1 April 2016 to a particular person or a group of persons, excluding those conducting mainly financial or investment activities, with a group-wide annual net turnover, as defined in point (5) of Article 2 of Directive 2013/34/EU of the~~

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~~European Parliament and of the Council[51], of less than EUR 40000000 (or the equivalent amount in any other currency) in the fiscal year preceding the date of issuance, amendment or renewal of those cross-border rulings and advance pricing arrangements.~~

2~~3~~. Bilateral or multilateral advance pricing arrangements with third countries shall be excluded from the scope of automatic exchange of information under this Article where the international tax agreement under which the advance pricing arrangement was negotiated does not permit its disclosure to third parties. Such bilateral or multilateral advance pricing arrangements will be exchanged under Article 21~~9~~, where the international tax agreement under which the advance pricing arrangement was negotiated permits its disclosure, and the competent authority of the third country gives permission for the information to be disclosed.

However, where the bilateral or multilateral advance pricing arrangements would be excluded from the automatic exchange of information under the first sentence of the first subparagraph of this paragraph, the information identified in paragraph 6 of this Article referred to in the request that lead to issuance of such a bilateral or multilateral advance pricing arrangement shall instead be exchanged under paragraphs 1 and 2 of this Article.

↓ 2023/2226 Art. 1.3(a) (adapted)

3~~4~~. Paragraph~~s~~ 1 ~~and 2~~ shall not apply in a case where an advance cross-border ruling exclusively concerns and involves the tax affairs of one or more natural persons, except where such an advance cross-border ruling was issued, amended or renewed after 1 January 2026 and where:

(a) the amount of the transaction or series of transactions of the advance cross-border ruling exceeds EUR 1500000 (or the equivalent amount in any other currency), if such amount is referred to in the advance cross-border ruling; or

(b) the advance cross-border ruling determines whether a person is or is not resident for tax purposes in the Member State issuing the ruling.

For the purposes of ~~the first subparagraph,~~ point (a), and without prejudice to the amount referred to in the advance cross-border ruling, in a series of transactions regarding different goods, services or assets the amount of the advance cross-border ruling shall comprise the total underlying value. The amounts shall not be aggregated if the same goods, services or assets are transacted several times.

Notwithstanding ~~the first subparagraph,~~ point (b), the exchange of information on advance cross-border rulings concerning natural persons shall not include such rulings on taxation at source with regard to non-residents' income from employment, director's fees or pensions.

↓ 2015/2376 Art. 1.3 (adapted)

4~~5~~. The exchange of information shall take place ~~as follows:~~

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[51] ~~Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).~~

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↓ 2021/514 Art. 1.7(a) (adapted)

~~(a) in respect of information exchanged pursuant to paragraph 1 – without delay after~~ ⌦ as soon as ⌫ the advance cross-border rulings or advance pricing arrangements have been issued, amended or renewed and at the latest three months following the end of the half of the calendar year during which the advance cross-border rulings or advance pricing arrangements were issued, amended or renewed.~~;~~

↓ 2015/2376 Art. 1.3 (adapted)

~~(b) in respect of the information exchanged pursuant to paragraph 2 — before 1 January 2018.~~

5~~6~~. The information to be communicated by a Member State pursuant to paragraph~~s~~ 1 ~~and 2 of this Article~~ shall include the following:

↓ 2023/2226 Art. 1.3(b)

(a) the identification of the person, other than a natural person, except where the advance-cross border ruling concerns a natural person and shall be communicated pursuant to paragraphs 1 and 3~~4~~, and where appropriate the group of persons to which it belongs;

↓ 2021/514 Art. 1.7(b)

(b) a summary of the advance cross-border ruling or advance pricing arrangement, including a description of the relevant business activities or transactions or series of transactions and any other information that could assist the competent authority in assessing a potential tax risk, without leading to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information whose disclosure would be contrary to public policy;

↓ 2015/2376 Art. 1.3

(c) the dates of issuance, amendment or renewal of the advance cross-border ruling or advance pricing arrangement;

(d) the start date of the period of validity of the advance cross-border ruling or advance pricing arrangement, if specified;

(e) the end date of the period of validity of the advance cross-border ruling or advance pricing arrangement, if specified;

(f) the type of the advance cross-border ruling or advance pricing arrangement;

(g) the amount of the transaction or series of transactions of the advance cross-border ruling or advance pricing arrangement if such amount is referred to in the advance cross-border ruling or advance pricing arrangement;

(h) the description of the set of criteria used for the determination of the transfer pricing or the transfer price itself in the case of an advance pricing arrangement;

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(i) the identification of the method used for determination of the transfer pricing or the transfer price itself in the case of an advance pricing arrangement;

(j) the identification of the other Member States, if any, likely to be concerned by the advance cross-border ruling or advance pricing arrangement;

↓ 2023/2226 Art. 1.3(b)

(k) the identification of any person, other than a natural person, except where the advance-cross border ruling concerns a natural person and shall be communicated pursuant to paragraphs 1 and 3~~4~~, in the other Member States, if any, likely to be affected by the advance cross-border ruling, or advance pricing arrangement (indicating to which Member States the affected persons are linked); and

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↓ 2015/2376 Art. 1.3 (adapted)

(l) the indication whether the information communicated is based upon the advance cross-border ruling or advance pricing arrangement itself or upon the request referred to in the ~~second subparagraph of~~ paragraph ~~2~~3, ⌦ second subparagraph of ⌫ this Article.

~~7. To facilitate the exchange of information referred to in paragraph 6 of this Article, the Commission shall adopt the practical arrangements necessary for the implementation of this Article, including measures to standardise the communication of the information set out in paragraph 6 of this Article, as part of the procedure for establishing the standard form provided for in Article 20(5).~~

6~~8~~. Information ⌦ referred to in ⌫ ~~as defined under~~ paragraph 5, points (a), (b), (h) and (k), ~~of paragraph 6~~ of this Article shall not be communicated to the ~~European~~ Commission.

~~9. The competent authority of the Member States concerned, identified under paragraph 6(j), shall confirm, if possible by electronic means, the receipt of the information to the competent authority which provided the information without delay and in any event no later than seven working days. This measure shall be applicable until the directory referred to in Article 21(5) becomes operational.~~

7~~10~~. Member States may, in accordance with Article 17~~5~~, ~~and having regard to Article 21(4),~~ request additional information, including the full text of an advance cross-border ruling or an advance pricing arrangement.

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↓ 2016/881 Art. 1.2 (adapted)
⇨ new

SECTION IV

⌦ MANDATORY AUTOMATIC EXCHANGE OF INFORMATION ON THE COUNTRY-BY-COUNTRY REPORT ⌫

~~*Article 8aa*~~

Article 7

⌦ Scope and conditions ⌫

1. Each Member State shall take the necessary measures to require the Ultimate Parent Entity of an MNE Group that is resident for tax purposes in its territory, or any other Reporting Entity in accordance with Section II of Annex III, to file a country-by-country report ⇨ using the standard form adopted in accordance with the procedure set out in Article 43 ⇦ with respect to its Reporting Fiscal Year within 12 months of the last day of the Reporting Fiscal Year of the MNE Group in accordance with Section II of Annex III.

2. The competent authority of a Member State where the country-by-country report was received pursuant to paragraph 1 shall, by means of automatic exchange and within the deadline laid down in paragraph 4, communicate the country-by-country report to any other Member State in which, on the basis of the information in the country-by-country report, one or more Constituent Entities of the MNE Group of the Reporting Entity are either resident for tax purposes or subject to tax with respect to the business carried out through a permanent establishment.

3. The country-by-country report shall contain the following information with respect to the MNE Group:

(a) aggregate information relating to the amount of revenue, profit (loss) before income tax, income tax paid, income tax accrued, stated capital, accumulated earnings, number of employees, and tangible assets other than cash or cash equivalents with regard to each jurisdiction in which the MNE Group operates;

(b) an identification of each Constituent Entity of the MNE Group ⇨ , including the TIN, ⇦ setting out the jurisdiction of tax residence of that Constituent Entity and, where different from that jurisdiction of tax residence, the jurisdiction under the laws of which that Constituent Entity is organised, and the nature of the main business activity or activities of that Constituent Entity.

4. The communication shall take place ⇨ without delay and not later than ⇦ ~~within~~ 15 months of the last day of the Fiscal Year of the MNE Group to which the country-by-country report relates. ~~The first country-by-country report shall be communicated for the Fiscal Year of the MNE Group commencing on or after 1 January 2016, which shall take place within 18 months of the last day of that Fiscal Year.~~

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↓ 2018/822 Art. 1.2 (adapted)
⇨ new

SECTION V

⌦ MANDATORY AUTOMATIC EXCHANGE OF INFORMATION ON REPORTABLE CROSS-BORDER ARRANGEMENTS ⌫

~~*Article 8ab*~~

~~**Scope and conditions of mandatory automatic exchange of information on reportable cross-border arrangements**~~

Article 8

⌦ Scope and conditions ⌫

1. Each Member State shall take the necessary measures to require intermediaries to file information that is within their knowledge, possession or control on reportable cross-border arrangements with the competent authorities within ~~30~~ ⇨ 90 ⇦ days beginning~~:~~

~~(a) on the day after the reportable cross-border arrangement is made available for implementation; or~~

~~(b) on the day after the reportable cross-border arrangement is ready for implementation; or~~

~~(c)~~ when the first step in the implementation of the reportable cross-border arrangement has been made.~~;~~

~~whichever occurs first.~~

~~Notwithstanding the first subparagraph, intermediaries referred to in the second paragraph of point 21 of Article 3 shall also be required to file information within 30 days beginning on the day after they provided, directly or by means of other persons, aid, assistance or advice.~~

~~2. In the case of marketable arrangements, Member States shall take the necessary measures to require that a periodic report be made by the intermediary every 3 months providing an update which contains new reportable information as referred to in points (a), (d), (g) and (h) of paragraph 14 that has become available since the last report was filed.~~

2~~3~~. Where the intermediary is liable to file information on reportable cross-border arrangements with the competent authorities of more than one Member State, such information shall be filed only in the Member State that features first in the list below:

(a) the Member State where the intermediary is resident for tax purposes;

(b) the Member State where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided;

(c) the Member State which the intermediary is incorporated in or governed by the laws of;

(d) the Member State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.

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34. Where, pursuant to paragraph 23, there is a multiple reporting obligation, the intermediary shall be exempt from filing the information if it has proof, in accordance with national law, that the same information has been filed in another Member State.

🡻 2023/2226 Art. 1.4(a)
⇨ new

45. Each Member State ⇨ shall ⇦ may take the necessary measures to give intermediaries ⇨ which are lawyers and other professionals that are legally authorised to ensure legal representation ⇦ the right to a waiver from filing information on a reportable cross-border arrangement where the reporting obligation would breach the legal professional privilege under the national law of that Member State.

In such circumstances, Eeach Member State shall take the necessary measures to require any intermediaries that have ⇨ exercised ⇦ been granted a waiver ⇨ on the basis of them pursuing their professional activities under one of the professional titles referred to in Article 1(2), point (a), of Directive 98/5/EC ⇦ to notify, without delay, their client, if that client is an intermediary or, where there is no such intermediary, that client is the relevant taxpayer, of that client's reporting obligations under paragraph 6 .

⇩ new

Notwithstanding the second subparagraph of this paragraph, each Member State shall take the necessary measures to require other intermediaries which are legally authorised to ensure legal representation, but do not pursue their professional activities under one of the professional titles referred to in Article 1(2), point (a), of Directive 98/5/EC, to notify, without delay, any other intermediary or, if there is no such intermediary, the relevant taxpayer of their reporting obligations under paragraph 6.

🡻 2018/822 Art. 1.2
⇨ new

5. Intermediaries may only be entitled to a waiver under the first subparagraph paragraph 4 to the extent that they operate within the limits of the relevant national laws that define their professions.

6. Each Member State shall take the necessary measures to require that, where there is no intermediary ⇨ at the time when the first step of the implementation of the reportable cross-border arrangement has been made, ⇦ or the intermediary notifies the relevant taxpayer or another intermediary of the application of a waiver under paragraph 4 5, the obligation to file information on a reportable cross-border arrangement lies with the other notified intermediary, or, if there is no such intermediary, with the relevant taxpayer.

7. The relevant taxpayer with whom the reporting obligation lies shall file the information within ⇨ 90 ⇦ 30 days, beginning on the day after the reportable cross-border arrangement is made available for implementation to that relevant taxpayer, or is ready for implementation by the relevant taxpayer, or when the first step in its implementation has been made in relation to the relevant taxpayer, whichever occurs first.

Where the relevant taxpayer has an obligation to file information on the reportable cross-border arrangement with the competent authorities of more than one Member State, such

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information shall be filed only with the competent authorities of the Member State that features first in the list below:

(a) the Member State where the relevant taxpayer is resident for tax purposes;

(b) the Member State where the relevant taxpayer has a permanent establishment benefiting from the arrangement;

(c) the Member State where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State;

(d) the Member State where the relevant taxpayer carries on an activity, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State.

8. Where, pursuant to paragraph 7, there is a multiple reporting obligation, the relevant taxpayer shall be exempt from filing the information if it has proof, in accordance with national law, that the same information has been filed in another Member State.

9. Each Member State shall take the necessary measures to require that, where there is more than one intermediary, the obligation to file information on the reportable cross-border arrangement lie with all intermediaries involved in the same reportable cross-border arrangement.

An intermediary shall be exempt from filing the information only to the extent that it has proof, in accordance with national law, that the same information referred to in paragraph 13~~14~~ has already been filed by another intermediary.

10. Each Member State shall take the necessary measures to require that, where the reporting obligation lies with the relevant taxpayer and where there is more than one relevant taxpayer, the relevant taxpayer that is to file information in accordance with paragraph 6 be the one that features first in the list below:

(a) the relevant taxpayer that agreed the reportable cross-border arrangement with the intermediary;

(b) the relevant taxpayer that manages the implementation of the arrangement.

Any relevant taxpayer shall only be exempt from filing the information to the extent that it has proof, in accordance with national law, that the same information referred to in paragraph 13 has already been filed by another relevant taxpayer.

11. Each Member State may take the necessary measures to require that each relevant taxpayer file information about their use of the arrangement to the tax administration in each of the years for which they use it.

↓ Corrigendum, OJ L 031, 1.2.2019, p. 108 (adapted)

~~12. Each Member State shall take the necessary measures to require intermediaries and relevant taxpayers to file information on reportable cross-border arrangements the first step of which was implemented between 25 June 2018 and 30 June 2020. Intermediaries and relevant taxpayers, as appropriate, shall file information on those reportable cross-border arrangements by 31 August 2020.~~

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🡻 2018/822 Art. 1.2 (adapted)
⇨ new

12~~13~~. The competent authority of a Member State where the information was filed pursuant to paragraphs 1 to 11 ~~of this Article~~ shall, by means of an automatic exchange, communicate the information specified in paragraph 13~~14~~ ~~of this Article~~ to the competent authorities of all other Member States~~, in accordance with the practical arrangements adopted pursuant to Article~~.

13~~14~~. The information to be communicated by the competent authority of a Member State under paragraph 12~~13~~ shall contain the following, as applicable:

🡻 2023/2226 Art. 1.4(b)

(a) the identification of intermediaries, other than intermediaries exempt from the reporting obligation on account of the legal professional privilege pursuant to paragraph 4~~5~~, and relevant taxpayers, including their name, date and place of birth (in the case of an individual), residence for tax purposes, TIN and, where appropriate, the persons that are associated enterprises to the relevant taxpayer;

🡻 2018/822 Art. 1.2

(b) details of the hallmarks set out in Annex IV that make the cross-border arrangement reportable;

🡻 2023/2226 Art. 1.4(b)

(c) a summary of the content of the reportable cross-border arrangement, including a reference to the name by which it is commonly known, if any, and a description of the relevant arrangements and any other information that could assist the competent authority in assessing a potential tax risk, without leading to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information whose disclosure would be contrary to public policy;

🡻 2018/822 Art. 1.2 (adapted)
⇨ new

(d) the date on which the first step in implementing the reportable cross-border arrangement has been made ~~or will be made~~;

(e) details of the national provisions that form the basis of the reportable cross-border arrangement;

(f) the value of the reportable cross-border arrangement;

(g) the identification of the Member State of the relevant taxpayer(s) and any other Member States ⇨ or third country jurisdictions ⇦ which are likely to be concerned by the reportable cross-border arrangement;

(h) the identification of any other person in a Member State ⇨ or third country jurisdiction ⇦ likely to be affected by the reportable cross-border arrangement, indicating to which Member States such person is linked.

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1415. The fact that a tax administration does not react to a reportable cross-border arrangement shall not imply any acceptance of the validity or tax treatment of that arrangement.

16. To facilitate the exchange of information referred to in paragraph 13 of this Article, the Commission shall adopt the practical arrangements necessary for the implementation of this Article, including measures to standardise the communication of the information set out in paragraph 14 of this Article, as part of the procedure for establishing the standard form provided for in Article 20(5).

1517. The Commission shall not have access to information referred to in paragraph 13, points (a), (c) and (h) of paragraph 14.

1618. The automatic exchange of information shall take place ⇨ as soon as the information becomes available and not than ⇦ within one month ⌦ after ⌫ of the end of the quarter in which the information was filed. The first information shall be communicated by 31 October 2020.

↓ 2021/514 Art. 1.8 (adapted)
⇨ new

SECTION VI

⌦ MANDATORY AUTOMATIC EXCHANGE OF INFORMATION REPORTED BY PLATFORM OPERATORS ⌫

Article 8ac

Scope and conditions of mandatory automatic exchange of information reported by Platform Operators

Article 9

⌦ Scope and conditions ⌫

1. Each Member State shall take the necessary measures to require Reporting Platform Operators to carry out the due diligence procedures and fulfil reporting requirements laid down in Sections II and III of Annex V. Each Member State shall also ensure the effective implementation of, and compliance with, such measures in accordance with Section IV of Annex V.

2. Pursuant to the applicable due diligence procedures and reporting requirements contained in Sections II and III of Annex V, the competent authority of a Member State where the reporting in accordance with paragraph 1 took place shall, by means of automatic exchange, and within the time limit laid down in paragraph 3, communicate to the competent authority of the Member State in which the Reportable Seller is resident as determined pursuant to paragraph D of Section II, paragraph D, of Annex V and, where the Reportable Seller provides immovable property rental services, in any case to the competent authority of the Member State in which the immovable property is located, the following information regarding each Reportable Seller:

(a) the name, registered office address, TIN and, where relevant, individual identification number allocated pursuant to the first subparagraph of paragraph 1 of

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Article 10(1), the first subparagraph ~~4~~, of the Reporting Platform Operator, as well as the business name(s) of the Platform(s) in respect of which the Reporting Platform Operator is reporting;

(b) the first and last name of the Reportable Seller who is an individual, and legal name of the Reportable Seller that is an Entity;

(c) the Primary Address;

(d) any TIN of the Reportable Seller, including each Member State of issuance, or, in the absence of a TIN, the place of birth of the Reportable Seller who is an individual;

(e) the business registration number of the Reportable Seller that is an Entity;

(f) the VAT identification number of the Reportable Seller, where available;

(g) the date of birth of the Reportable Seller who is an individual;

(h) the Financial Account Identifier to which the Consideration is paid or credited, insofar as it is available to the Reporting Platform Operator and the competent authority of the Member State where the Reportable Seller is resident in the meaning of ~~paragraph D of~~ Section II, paragraph D, of Annex V has not notified the competent authorities of all other Member States that it does not intend to use the Financial Account Identifier for this purpose;

(i) where different from the name of the Reportable Seller, in addition to the Financial Account Identifier, the name of the holder of the financial account to which the Consideration is paid or credited, to the extent available to the Reporting Platform Operator, as well as any other financial identification information available to the Reporting Platform Operator with respect to that account holder;

(j) each Member State in which the Reportable Seller is resident determined pursuant to ~~paragraph D of~~ Section II, paragraph D of Annex V;

(k) the total Consideration paid or credited during each quarter of the Reportable Period and the number of Relevant Activities in respect of which it was paid or credited;

(l) any fees, commissions or taxes withheld or charged by the Reporting Platform during each quarter of the Reportable Period;

↓ 2023/2226 Art. 1.5

(m) the Identification Service identifier and the Member State of issuance, where the Reporting Platform Operator relies on direct confirmation of the identity and residence of the Seller through an Identification Service made available by a Member State or the Union to ascertain the identity and tax residence of the Seller; in such cases it is not necessary to communicate to the Member State of issuance of the Identification Service identifier the information referred to in points (c) to (g).

↓ 2021/514 Art. 1.8 (adapted)
⇨ new

Where the Reportable Seller provides immovable property rental services, the following additional information shall be communicated:

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(a) the address of each Property Listing, determined on the basis of the procedures set out in ~~paragraph E of~~ Section II, paragraph E, of Annex V and respective land registration number or its equivalent under the national law of the Member State ⇨ or other jurisdiction ⇦ where it is located, where available;

(b) the total Consideration paid or credited during each quarter of the Reportable Period and number of Relevant Activities provided with respect to each Property Listing;

(c) where available, the number of days each Property Listing was rented during the Reportable Period and the type of each Property Listing.

3. The communication pursuant to paragraph 2 of this Article shall take place ⇨ as soon as the information becomes available and not later than ⇦ ~~using the standard computerised format referred to in Article 20(4) within~~ two months following the end of the Reportable Period to which the reporting requirements applicable to the Reporting Platform Operator relate. ~~The first information shall be communicated for Reportable Periods as from 1 January 2023.~~

Article 10

⌦ Registration of Reporting Platform Operators ⌫

1~~4~~. For the purpose of complying with the reporting requirements pursuant to ~~paragraph 1 of this~~ Article 9(1), each Member State shall lay down the necessary rules to require a Reporting Platform Operator within the meaning of ~~point (b) of subparagraph A(4) of~~ Section I, ⌦ point (b) of subparagraph A(4), ⌫ of Annex V to register within the Union. The competent authority of the Member State of registration shall allocate an individual identification number to such Reporting Platform Operator.

Member States shall lay down rules pursuant to which a Reporting Platform Operator may choose to register with the competent authority of a single Member State in accordance with the rules laid down in ~~paragraph F of~~ Section IV ⌦ , paragraph F ⌫ of Annex V. Member States shall take the necessary measures to require that a Reporting Platform Operator within the meaning of ~~point (b) of subparagraph A(4) of~~ Section I ⌦ , point (b) of subparagraph A(4) ⌫ of Annex V, whose registration has been revoked in accordance with ~~subparagraph F(7) of~~ Section IV ⌦ , subparagraph F(7) ⌫ of Annex V, can only be permitted to re-register on the condition that it provides to the authorities of a Member State concerned appropriate assurances as regards its commitment to comply with the reporting requirements within the Union, including any outstanding unfulfilled reporting requirements.

The Commission shall, by means of implementing acts, lay down the practical arrangements necessary for the registration and identification of Reporting Platform Operators. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 51~~26~~(2).

2~~5~~. Where a Platform Operator is deemed to be an Excluded Platform Operator, the competent authority of the Member State where the demonstration in accordance with ~~subparagraph A(3) of~~ Section I~~, subparagraph A(3)~~ of Annex V was provided to, shall notify the competent authorities of all other Member States accordingly, including any subsequent changes.

3~~6~~. The Commission shall~~, by 31 December 2022, establish~~ ⌦ maintain ⌫ a central register where information to be notified in accordance with paragraph 2 of this Article and communicated in accordance with ~~subparagraphs F(2) of~~ Section IV, ⌦ subparagraphs

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F(2) ⌫ ⇨ and F(8) ⇦ of Annex V shall be recorded. That central register shall be available to the competent authorities of all Member States.

Article 11

⌦ Equivalence ⌫

1.~~7.~~ The Commission shall, by means of implementing acts, following a reasoned request by a Member State or on its own initiative, determine whether the information that is required to be automatically exchanged pursuant to an agreement between competent authorities of the Member State concerned and a non-Union jurisdiction is, within the meaning of ~~subparagraph A(7) of~~ Section I ⌦ , subparagraph A(7) ⌫ of Annex V, equivalent to that specified in paragraph B of Section III of Annex V. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 51~~26~~(2).

A Member State requesting the measure referred to in the first subparagraph shall send a reasoned request to the Commission.

If the Commission considers that it does not have all the information necessary for the appraisal of the request, it shall contact the Member State concerned within two months of receipt of the request and specify what additional information is required. Once the Commission has all the information it considers necessary, it shall, within one month, notify the requesting Member State and it shall submit the relevant information to the Committee referred to in Article 51(1)~~26(2)~~.

When acting on its own initiative, the Commission shall adopt an implementing act as referred to in the first subparagraph only after a Member State has concluded a competent authority agreement with a non-Union jurisdiction that requires the automatic exchange of information on sellers deriving income from activities facilitated by Platforms.

When determining whether information is equivalent within the meaning of the first subparagraph in relation to a Relevant Activity, the Commission shall take into due account the extent to which the regime on which such information is based corresponds to that set out in Annex V, in particular with regard to:

(i) the definitions of Reporting Platform Operator, Reportable Seller, Relevant Activity;

(ii) the procedures applicable for the purpose of identifying Reportable Sellers;

(iii) the reporting requirements; and

(iv) the rules and administrative procedures that non-Union jurisdictions are to have in place to ensure effective implementation of, and compliance with, the due diligence procedures and reporting requirements set out in that regime.

The same procedure shall apply for determining that the information is no longer equivalent.

⇩ new

2. Where a competent authority agreement with a non-Union jurisdiction that requires the automatic exchange of information on sellers deriving income from activities facilitated by Platforms has been determined as equivalent, Member States shall, in accordance with their respective internal procedures, take all necessary measures to activate without delay the exchange relationship with the non-Union jurisdiction concerned and notify the European Commission thereof.

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↓ 2023/2226 Art. 1.6 (adapted)
⇨ new

SECTION VII

⌦ MANDATORY AUTOMATIC EXCHANGE OF INFORMATION REPORTED BY REPORTING CRYPTO-ASSET SERVICE PROVIDERS ⌫

~~*Article 8ad*~~

~~*Scope and conditions of mandatory automatic exchange of information reported by Reporting Crypto-Asset Service Providers*~~

Article 12

⌦ Scope and conditions ⌫

1. Each Member State shall take the necessary measures to require Reporting Crypto-Asset Service Providers to fulfil the reporting requirements and carry out the due diligence procedures laid down in Sections II and III of Annex VI, respectively. Each Member State shall also ensure the effective implementation of, and compliance with, such measures in accordance with Section V of Annex VI.

2. Pursuant to the applicable reporting requirements and due diligence procedures contained in Sections II and III of Annex VI, respectively, the competent authority of a Member State where the reporting referred to in paragraph 1 ~~of this Article~~ takes place shall, by means of automatic exchange, and within the time limit laid down in paragraph 5~~6~~ ~~of this Article~~, communicate the information specified in paragraph 3 ~~of this Article~~ to the competent authorities of the Member States concerned ~~in accordance with the practical arrangements adopted pursuant to Article 21~~.

3. The competent authority of a Member State shall communicate the following information regarding each Reportable Person:

(a) the name, address, Member State(s) of residence, TIN(s) and, in the case of an individual, date and place of birth of each Reportable User and, in the case of any Entity that, after application of the due diligence procedures laid down in Section III of Annex VI is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, Member State(s) of residence and TIN(s) of the Entity and the name, address, Member State(s) of residence, TIN(s) and date and place of birth of each Controlling Person of the Entity that is a Reportable Person, as well as the role(s) by virtue of which each such Reportable Person is a Controlling Person of the Entity;

notwithstanding the first subparagraph of this point, where the Reporting Crypto-Asset Service Provider relies on direct confirmation of the identity and residence of the Reportable Person through an Identification Service made available by a Member State or the Union to ascertain the identity and tax residence of the Reportable Person, the information to be communicated to the Member State of issuance of the Identification Service identifier regarding the Reportable Person shall include the name, the Identification Service identifier and the Member State of issuance, as well

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as the role(s) by virtue of which each Reportable Person is a Controlling Person of the Entity;

(b) the name, address, TIN and, if available, the individual identification number referred to in Article 13(1)~~paragraph 7~~ and the global legal entity identifier of the Reporting Crypto-Asset Service Provider;

(c) for each type of Reportable Crypto-Asset with respect to which the Reporting Crypto-Asset Service Provider has effectuated Reportable Transactions during the relevant calendar year or other appropriate reporting period, where relevant:

(i) the full name of the type of Reportable Crypto-Asset;

(ii) the aggregate gross amount paid, the aggregate number of units and the number of Reportable Transactions in respect of acquisitions against Fiat Currency;

(iii) the aggregate gross amount received, the aggregate number of units and the number of Reportable Transactions in respect of disposals against Fiat Currency;

(iv) the aggregate fair market value, the aggregate number of units and the number of Reportable Transactions in respect of acquisitions against other Reportable Crypto-Assets;

(v) the aggregate fair market value, the aggregate number of units and the number of Reportable Transactions in respect of disposals against other Reportable Crypto-Assets;

(vi) the aggregate fair market value, the aggregate number of units and the number of Reportable Retail Payment Transactions;

(vii) the aggregate fair market value, the aggregate number of units and the number of Reportable Transactions, and subdivided by transfer type where known by the Reporting Crypto-Asset Service Provider, in respect of Transfers to the Reportable User not covered by points (ii) and (iv);

(viii) the aggregate fair market value, the aggregate number of units and the number of Reportable Transactions, and subdivided by transfer type where known by the Reporting Crypto-Asset Service Provider, in respect of Transfers by the Reportable User not covered by points (iii), (v) and (vi); and

(ix) the aggregate fair market value, as well as the aggregate number of units of Transfers effectuated by the Reporting Crypto-Asset Service Provider to distributed ledger addresses referred to in Regulation (EU) 2023/1113 not known to be associated with a virtual asset service provider or financial institution.

For the purposes of points (c)(ii) and (iii), the amount paid or received shall be communicated in the Fiat Currency in which it was paid or received. In case the amounts were paid or received in multiple Fiat Currencies, the amounts shall be communicated in a single Fiat Currency, converted at the time of each Reportable Transaction in a manner that is consistently applied by the Reporting Crypto-Asset Service Provider.

For the purposes of points (c)(iv) to (ix), the fair market value shall be determined and communicated in a single Fiat Currency, valued at the time of each Reportable Transaction in a manner that is consistently applied by the Reporting Crypto-Asset Service Provider.

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The information communicated shall specify the Fiat Currency in which each amount is reported.

~~4. To facilitate the exchange of information referred to in paragraph 3 of this Article, the Commission shall, by means of implementing acts, adopt the necessary practical arrangements, including measures to standardise the communication of the information set out in that paragraph, as part of the procedure for establishing the standard computerised form provided for in Article 20(5). Those implementing acts shall be adopted in accordance with the procedure referred to in Article 26(2).~~

4~~5~~. The Commission shall not have access to information referred to in paragraph 3, points (a) and (b).

5. The communication pursuant to paragraph 3 of this Article shall take place ⇨ without delay and not later than ⇦ ~~using the standard computerised form referred to in Article 20(5) within~~ nine months following the end of the calendar year to which the reporting requirements applicable to Reporting Crypto-Asset Service Providers relate. ~~The first information shall be communicated for the relevant calendar year or other appropriate reporting period as from 1 January 2026.~~

Article 13

⌦ Registration of Crypto-Asset Operators ⌫

1~~7~~. For the purpose of complying with the reporting requirements referred to in ~~paragraph 1 of~~ Article 12(1), each Member State shall lay down the necessary rules to require a Crypto-Asset Operator to register within the Union. The competent authority of the Member State of registration shall allocate an individual identification number to such Crypto-Asset Operator.

Member States shall lay down rules pursuant to which a Crypto-Asset Operator shall register with the competent authority of a single Member State in accordance with the rules laid down in Section V, paragraph F, of Annex VI.

Member States shall take the necessary measures to require that a Crypto-Asset Operator whose registration has been revoked in accordance with Section V, subparagraph F(7), of Annex VI can be permitted to register again only if it provides to the authorities of a Member State concerned appropriate assurance as regards its commitment to comply with the reporting requirements within the Union, including any outstanding unfulfilled reporting requirements.

2~~8~~. Paragraph 1~~7~~ of this Article shall not apply to Crypto-Asset Service Providers within the meaning of Section IV, subparagraph B(1), of Annex VI.

3~~9~~. The Commission shall, by means of implementing acts, lay down the practical and technical arrangements necessary for the registration and identification of Crypto-Asset Operators. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 51~~26~~(2).

4~~10~~. The Commission shall~~, by 31 December 2025, establish~~ ⌦ maintain ⌫ a Crypto-Asset Operator register where information to be communicated in accordance with Section V, subparagraph F(2), of Annex VI shall be recorded. That Crypto-Asset Operator register shall be available to the competent authorities of all Member States.

Article 14

⌦ Equivalence ⌫

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1~~11~~. The Commission shall, by means of implementing acts, following a reasoned request by any Member State or on its own initiative, determine whether the information that is required to be automatically exchanged pursuant to an agreement between competent authorities of the Member State concerned and a non-Union jurisdiction corresponds to that specified in Section II, paragraph B, of Annex VI, within the meaning of Section IV, subparagraph F(5), of Annex VI. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 51~~26~~(2).

A Member State requesting the measure referred to in the first subparagraph shall send a reasoned request to the Commission.

If the Commission considers that it does not have all the information necessary for the appraisal of the request, it shall contact the Member State concerned within two months of receipt of the request and specify what additional information is required. Once the Commission has all the information it considers necessary, it shall, within one month, notify the requesting Member State and it shall submit the relevant information to the Committee referred to in Article 51~~26~~(1).

When acting on its own initiative, the Commission shall adopt an implementing act as referred to in the first subparagraph only in respect of a competent authority agreement with a non-Union jurisdiction that requires the automatic exchange of information on an individual or Entity that is a customer of a Reporting Crypto-Asset Service Provider for the purpose of carrying out Reportable Transactions, concluded by a Member State.

When determining whether information is corresponding information within the meaning of the first subparagraph in relation to Reportable Transactions, the Commission shall take into due account the extent to which the regime on which such information is based corresponds to that set out in Annex VI, in particular with regard to:

(a) the definitions of Reporting Crypto-Asset Service Provider, Reportable User, and Reportable Transaction;

(b) the procedures applicable for the purpose of identifying Reportable Users;

(c) the reporting requirements;

(d) the rules and administrative procedures that non-Union jurisdictions are to have in place to ensure effective implementation of, and compliance with, the due diligence procedures and reporting requirements set out in that regime.

The procedure set out in this paragraph shall also apply for determining that the information is no longer corresponding within the meaning of Section IV, subparagraph F(5), of Annex VI.

2~~12~~. Notwithstanding paragraph 1~~11~~, where an international standard on the reporting and automatic exchange of information on crypto-assets is determined to be a minimum standard or equivalent, any determination by the Commission, by means of implementing acts, on whether the information that is required to be automatically exchanged pursuant to the implementation of that standard and the competent authority agreement between the Member State(s) concerned and a non-Union jurisdiction is corresponding information shall no longer be required. That information shall be deemed to correspond to the information that is required under this Directive, provided that there is a competent authority agreement in place between the competent authorities of all Member States concerned and the non-Union jurisdiction that requires the automatic exchange of information on an individual or Entity that is a customer of a Reporting Crypto-Asset Service Provider for the purpose of carrying out Reportable Transactions. The corresponding provisions in this Article and in Annex VI shall no longer apply for such purposes.

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🡻 2025/872 Art. 1.3 (adapted)
⇨ new

SECTION VIII

⌦ EXCHANGE OF INFORMATION WITH RESPECT TO TOP-UP TAX INFORMATION RETURNS UNDER ARTICLE 44 OF DIRECTIVE (EU) 2022/2523 ⌫

~~*Article 8ae*~~

~~**Filing format and exchange OF INFORMATION WITH RESPECT TO TOP-UP TAX INFORMATION RETURNS UNDER ARTICLE 44 OF DIRECTIVE (EU) 2022/2523**~~

Article 15

⌦ Filing format and exchange of information ⌫

1. Each Member State shall take the necessary measures to require the filing constituent entity of an MNE group to use the standard ~~template set out in Section IV of Annex VII to~~ ⇨ form established in accordance with Article 43 of ⇦ this Directive to fulfil the filing obligations under Article 44 of Directive (EU) 2022/2523.

2. The competent authority of a Member State which has received the Top-up tax information return filed by the ultimate parent entity or designated filing entity, as referred to in Article 44(3), points (a) and (b), of Directive (EU) 2022/2523, shall communicate, by means of automatic exchange and in accordance with the dissemination approach in points (a) to (c) below, the following:

(a) the General section of the Top-up tax information return, to the Implementing Member State where the ultimate parent entity or constituent entities of the MNE group are located;

(b) the General section of the Top-up tax information return, with the exception of the high-level summary information in Section 1.4 thereof, to the Qualified domestic top-up tax (QDTT)-only Member States:

(i) where constituent entities of the MNE group are located;

(ii) where a joint venture or a member of a joint venture group of the MNE group is located if the qualified domestic top-up tax is imposed in respect of joint ventures in the Member State;

(iii) where the qualified domestic top-up tax is imposed in the Member State in respect of a stateless constituent entity or a stateless joint venture of the MNE group;

(c) one or more Jurisdictional sections of the Top-up tax information return, to Member States that have taxing rights under Directive (EU) 2022/2523, including the qualified domestic top-up tax, in respect of the Member States to which such Jurisdictional sections relate.

Notwithstanding ~~the first subparagraph,~~ point (c), UTPR jurisdictions with a UTPR percentage of zero shall only be provided with the portion of the Top-up tax information return that contains information on the attribution of Top-up tax under the UTPR in respect of that jurisdiction, such information being consistent with an excerpt of Section 3.4.3 of the

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Top-up tax information return, and the Implementing Member State in which the ultimate parent entity is located shall be provided with all Jurisdictional sections.

3. The competent authority of a Member State shall communicate the Top-up tax information return received pursuant to paragraph 2 and that communication shall take place ⇨ without delay and not later ⇦ than ⌦ three ⌫ ~~3~~ months after the filing deadline for the Reporting fiscal year.

4. The competent authority of a Member State shall communicate the Top-up tax information return received after the filing deadline, and that communication shall take place ⇨ as soon as the information is available and in any case no ⇦ ~~no~~ later than ⌦ three ⌫ ~~3~~ months after the date on which it is received.

~~5. The Commission shall adopt, by means of implementing acts, the necessary practical arrangements to facilitate the communication as referred to in paragraph 2 of this Article. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 26(2).~~

5.~~6~~ The Commission shall not have access to the information referred to in paragraph 2, points (a), (b) and ~~to~~ (c).

~~7. The communication of information, as referred to in paragraphs 2, 3 and 4 of this Article, shall take place using the standard computerised format referred to in Article 20(4).~~

⌦ SECTION IX – NOTIFICATIONS ⌫

⇩ new

Article 16

Notifications for the purpose of Annex III of this Directive and Article 44(4) of Directive (EU) 2022/2523 and automatic exchange

1. Notwithstanding Section II of Annex III of this Directive and Article 44(4) of Directive (EU) 2022/2523, each Member State shall take the necessary measures to allow the reporting entity under Article 7 of this Directive or the filing constituent entity of an MNE group that is filing reports under Article 15 of this Directive to file a single notification.

The single notification shall be filed by the filing constituent entity of an MNE group on behalf of all of the entities of an MNE group that are resident within the Union using the standard form established in accordance with Article 43 no later than the last day of the Reporting Fiscal Year of such MNE Group.

This notification shall include the following information:

(a) identification of the MNE group;

(b) identification of entities of the MNE Group that are resident or located within the Union;

(c) identification of the Ultimate Parent Entity of the MNE Group;

(d) identification of the constituent entity that will file the report referred to in Article 44 of Directive (EU) 2022/2523 and Section II of Annex III of this Directive;

(e) start and end date of the Reporting Fiscal Year:

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(f) information whether the entity is notifying for the purpose of submitting reports under Article 7 of this Directive, Article 15 of this Directive or both.

2. The competent authority of a Member State which has received the notification filed by the constituent entity of an MNE group, shall communicate, by means of automatic exchange, the notification to all the Member States concerned without delay and not later than three months after the date on which it is received.

↓ 2011/16/EU (adapted)
⇨ new

CHAPTER III

⌦ *NON-AUTOMATIC EXCHANGE OF INFORMATION* ⌫

SECTION I

EXCHANGE OF INFORMATION ON REQUEST

Article 17~~5~~

Procedure for the exchange of information on request

At the request of the requesting authority, the requested authority shall communicate to the requesting authority any information ⇨ that is foreseeably relevant and ⇦ ~~referred to in Article 1(1)~~ that it has in its possession or that it obtains as a result of administrative enquiries.

↓ 2021/514 Art. 1.2

Article 18~~5a~~

Foreseeable relevance

1. For the purposes of a request referred to in Article 17, the requested information is foreseeably relevant where, at the time the request is made, the requesting authority considers that, in accordance with its national law, there is a reasonable possibility that the requested information will be relevant to the tax affairs of one or several taxpayers, whether identified by name or otherwise, and be justified for the purposes of the investigation.

2. With the aim to demonstrate the foreseeable relevance of the requested information, the requesting authority shall provide at least the following information to the requested authority:

(a) the tax purpose for which the information is sought; and

(b) a specification of the information required for the administration or enforcement of its national law.

3. Where a request referred to in Article 17~~5~~ relates to a group of taxpayers who cannot be identified individually the requesting authority shall provide at least the following information to the requested authority:

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(a) a detailed description of the group;

(b) an explanation of the applicable law and of the facts based on which there is reason to believe that the taxpayers in the group have not complied with the applicable law;

(c) an explanation how the requested information would assist in determining compliance by the taxpayers in the group; and

(d) where relevant facts and circumstances related to the involvement of a third party that actively contributed to the potential non-compliance of the taxpayers in the group with the applicable law.

↓ 2011/16/EU

Article 19~~6~~

Administrative enquiries

1. The requested authority shall arrange for the carrying out of any administrative enquiries necessary to obtain the information referred to in Article 17~~5~~.

↓ 2021/514 Art. 1.3

2. The request referred to in Article 17~~5~~ may contain a reasoned request for an administrative enquiry. If the requested authority takes the view that no administrative enquiry is necessary, it shall immediately inform the requesting authority of the reasons thereof.

↓ 2011/16/EU

3. In order to obtain the requested information or to conduct the administrative enquiry requested, the requested authority shall follow the same procedures as it would when acting on its own initiative or at the request of another authority in its own Member State.

4. When specifically requested by the requesting authority, the requested authority shall communicate original documents provided that this is not contrary to the provisions in force in the Member State of the requested authority.

Article 20~~7~~

Time limits

↓ 2021/514 Art. 1.4
⇨ new

1. The requested authority shall provide the information referred to in Article 175 ⇨ as soon as it becomes available ⇦ ~~as quickly as possible~~, and no later than three months from the date of receipt of the request. However, where the requested authority is unable to respond to the request by the relevant time limit, it shall inform the requesting authority immediately and in any event within three months of the receipt of the request, of the reasons for its failure to do so, and the date by which it considers it might be able to respond. The time limit shall not be longer than six months from the date of receipt of the request.

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However, where the requested authority is already in possession of that information, the information shall be transmitted within two months of that date.

↓ 2011/16/EU (adapted)

2. In certain special cases, time limits other than those provided for in paragraph 1 may be agreed upon between the requested and the requesting authorities.

3. The requested authority shall confirm immediately and, in any event, no later than seven working days from receipt, ~~if possible~~ by electronic means, ⌦ the ⌫ receipt of a request to the requesting authority.

4. Within one month of receipt of the request, the requested authority shall notify the requesting authority of any deficiencies in the request and of the need for any additional background information. In such a case, the time limits provided for in paragraph 1 shall start the day after the requested authority has received the additional information needed.

↓ 2011/16/EU

5~~6~~. Where the requested authority is not in possession of the requested information and is unable to respond to the request for information or refuses to do so on the grounds provided for in Article 31~~17~~, it shall inform the requesting authority of the reasons thereof immediately and in any event within one month of receipt of the request.

SECTION II~~III~~

SPONTANEOUS EXCHANGE OF INFORMATION

Article 21~~9~~

Scope and conditions of spontaneous exchange of information

1. The competent authority of each Member State shall communicate the information referred to in Article 1(1) to the competent authority of any other Member State concerned, in any of the following circumstances:

(a) the competent authority of one Member State has grounds for supposing that there may be a loss of tax in the other Member State;

(b) a person liable to tax obtains a reduction in, or an exemption from, tax in one Member State which would give rise to an increase in tax or to liability to tax in the other Member State;

(c) business dealings between a person liable to tax in one Member State and a person liable to tax in the other Member State are conducted through one or more countries in such a way that a saving in tax may result in one or the other Member State or in both;

(d) the competent authority of a Member State has grounds for supposing that a saving of tax may result from artificial transfers of profits within groups of enterprises;

(e) information forwarded to one Member State by the competent authority of the other Member State has enabled information to be obtained which may be relevant in assessing liability to tax in the latter Member State.

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2. The competent authorities of each Member State may communicate, by spontaneous exchange, to the competent authorities of the other Member States any information of which they are aware and which may be useful to the competent authorities of the other Member States.

↓ 2025/872 Art. 1.5 (adapted)
(adapted)

Article 22~~9a~~

Collaboration on corrections, compliance and enforcement with respect to Top-up tax information returns

1. Where the competent authority of a Member State has reason to believe that the information in a Top-up tax information return filed by an ultimate parent entity or designated filing entity that is located in the jurisdiction of the other Member State, communicated under Article 15~~8ae~~, requires the correction of manifest errors, it shall, without undue delay, notify the competent authority of the other Member State. If the notified competent authority agrees that the information in the Top-up tax information return requires correction, it shall take, without undue delay, appropriate measures to obtain a corrected Top-up tax information return from the concerned ultimate parent entity or designated filing entity. It shall communicate, without undue delay, the corrected Top-up tax information return with all competent authorities for which such information is subject to exchange in accordance with this Directive.

2. When the competent authority of a Member State has received a notification from one or more constituent entities located in its Member State that the Top-up tax information return for such constituent entities was to be filed by the ultimate parent entity or designated filing entity located in another Member State, but the information included in the Top-up tax information return was not communicated within the deadlines specified in Article 15~~8ae~~(3) or Article 54(1)~~27d(3) and (4)~~, it shall, without undue delay, notify the other competent authority that the information has not been received. The notified competent authority shall, without undue delay, determine the reason for not communicating the concerned Top-up tax information return and shall inform the competent authority within ⌦ one ⌫ ~~1~~ month of receipt of the notification, including the expected exchange date for the Top-up tax information return, where relevant. The expected exchange date shall be set for a date no later than ⌦ three ⌫ ~~3~~ months from the date of the receipt of notification of the missing exchange.

↓ 2011/16/EU
(adapted)

Article 23~~10~~

Time limits

1. The competent authority to which information referred to in Article 21~~9~~(1) becomes available, shall forward that information to the competent authority of any other Member State concerned as quickly as possible, and no later than one month after it becomes available.

2. The competent authority to which information is communicated pursuant to Article 21~~9~~ shall confirm ~~if possible by electronic means,~~ the receipt of the information to the

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competent authority which provided the information immediately and, in any event, no later than seven working days.

CHAPTER IV~~III~~

OTHER FORMS OF ADMINISTRATIVE COOPERATION

SECTION I

PRESENCE IN ADMINISTRATIVE OFFICES AND PARTICIPATION IN ADMINISTRATIVE ENQUIRIES

Article 24~~11~~

Scope and conditions

↓ 2021/514 Art. 1.10(a)

1. With a view to exchanging the information referred to in Article 1(1), the competent authority of a Member State may request the competent authority of another Member State that officials authorised by the former and in accordance with the procedural arrangements laid down by the latter:

(a) be present in the offices where the administrative authorities of the requested Member State carry out their duties;

(b) be present during administrative enquiries carried out in the territory of the requested Member State;

(c) participate in the administrative enquiries carried out by the requested Member State through the use of electronic means of communication, where appropriate.

The requested authority shall respond to a request in accordance with the first subparagraph within 60 days of the receipt of the request, to confirm its agreement or communicate its reasoned refusal to the requesting authority.

Where the requested information is contained in documentation to which the officials of the requested authority have access, the officials of the requesting authority shall be given copies thereof.

↓ 2011/16/EU
(adapted)
➔1 2021/514 Art. 1.10(b)
⇨ new

2. ➔1 Where officials of the requesting authority are present during administrative enquiries, or participate in the administrative enquiries through the use of electronic means of communication, they may interview individuals and examine records subject to the procedural arrangements laid down by the requested Member State. ←

Any refusal by the person under investigation to respect the inspection measures of the officials of the requesting authority shall be treated by the requested authority as if that refusal was committed against officials of the latter authority.

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3. Officials authorised by the requesting Member State present in another Member State in accordance with paragraph 1 shall at all times be able to produce written authority stating their identity and their official capacity.

SECTION II

SIMULTANEOUS CONTROLS

Article 25~~12~~

Simultaneous controls

1. Where two or more Member States agree to conduct simultaneous controls, in their own territory, of one or more persons of common or complementary interest to them, with a view to exchanging the information thus obtained, paragraphs 2, 3 ~~and~~ 4 ⇨ and 5 ⇦ shall apply.

2. The competent authority in each Member State shall identify independently the persons for whom it intends to propose a simultaneous control. It shall notify the competent authority of the other Member States concerned of any cases for which it proposes a simultaneous control, giving reasons for its choice.

It shall specify the period of time during which those controls are to be conducted.

🡻 2021/514 Art. 1.11

3. The competent authority of each Member State concerned shall decide whether it wishes to take part in simultaneous controls. It shall confirm its agreement or communicate its reasoned refusal to the authority that proposed a simultaneous control within 60 days of receiving the proposal.

🡻 2011/16/EU

4. The competent authority of each Member State concerned shall appoint a representative with responsibility for supervising and coordinating the control operation.

⇩ new

5. In the cases referred to in paragraph 1 where one or more persons of common or complementary interest are Reporting Platform Operators as defined in Section I, A.4(b) of Annex V, those controls shall be carried out for the purpose of ensuring compliance with Article 9 and Annex V, taking into account the Reporting Platform Operator's economic activity or the provision of relevant activities within the Union. The findings of those controls may support the coordination of Member States' actions to ensure compliance, including by applying the penalties referred to in Article 34.

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↓ 2021/514 Art. 1.12
(adapted)

SECTION III~~IIA~~

JOINT AUDITS

Article 26~~12a~~

Joint audits

1. The competent authority of one or more Member States may request the competent authority of another Member State (or other Member States) to conduct a joint audit. The requested competent authorities shall respond to the request for a joint audit within 60 days of the receipt of the request. The requested competent authorities may reject a request for a joint audit by the competent authority of a Member State on justified grounds.

2. Joint audits shall be conducted in a pre-agreed and coordinated manner, including linguistic arrangements, by the competent authorities of the requesting and the requested Member States, and in accordance with the laws and procedural requirements of the Member State where the activities of a joint audit take place. In each Member State where the activities of a joint audit take place, the competent authority of that Member State shall appoint a representative with responsibility for supervising and coordinating the joint audit in that Member State.

The rights and obligations of the officials of Member States who participate in the joint audit, when they are present in activities performed in a different Member State, shall be determined in accordance with the laws of the Member State where the activities of the joint audit take place. While complying with the laws of the Member State where the activities of the joint audit take place, officials of another Member State shall not exercise any powers that would exceed the scope of the powers granted to them under the laws of their Member State.

3. Without prejudice to paragraph 2, a Member State where the activities of the joint audit take place shall take the necessary measures to:

(a) permit that officials of other Member States who participate in the activities of the joint audit interview individuals and examine records together with the officials of the Member State where the activities of the joint audit take place, subject to the procedural arrangements laid down by the Member State where those activities take place;

(b) ensure that evidence collected during the activities of the joint audit can be assessed, including on its admissibility, under the same legal conditions as in the case of an audit carried out in that Member State where only the officials of that Member State take part, including in the course of any process of complaint, review or appeal; and

(c) ensure that the person(s) subject to a joint audit or affected by it enjoy the same rights and have the same obligations as in the case of an audit where only the officers of that Member State take part, including in the course of any process of complaint, review or appeal.

4. Where competent authorities of two or more Member States conduct a joint audit, they shall endeavour to agree on the facts and circumstances relevant to the joint audit and

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endeavour to reach an agreement on the tax position of the audited person(s) based on the results of the joint audit. The findings of the joint audit shall be incorporated in a final report. Issues on which the competent authorities agree shall be reflected in the final report and be taken into account in the relevant instruments issued by the competent authorities of the participating Member States following that joint audit.

Subject to the first subparagraph, the actions by the competent authorities of a Member State or any of its officers following a joint audit and any further processes taking place in that Member State, such as a decision of tax authorities, process of appeal or settlement relating thereto, shall take place in accordance with the national law of that Member State.

5. The audited person(s) shall be informed of the outcome of the joint audit, including a copy of the final report within 60 days of the issuance of the final report.

↓ 2011/16/EU (adapted)
⇨ new

SECTION IV~~III~~

ADMINISTRATIVE NOTIFICATION

Article 27~~13~~

Request for notification

1. At the request of the competent authority of a Member State, the competent authority of another Member State shall, in accordance with the rules governing the notification of similar instruments in the requested Member State, notify the addressee of any instruments and decisions which emanate from the administrative authorities of the requesting Member State and concern the application in its territory of legislation on taxes covered by this Directive.

2. Requests for notification shall indicate the subject of the instrument or decision to be notified and shall specify the name and address of the addressee, together with any other information which may facilitate identification of the addressee.

3. The requested authority shall inform the requesting authority immediately of its response and, in particular, of the date of notification of the instrument or decision to the addressee.

4. The requesting authority shall only make a request for notification pursuant to this Article when it is unable to notify in accordance with the rules governing the notification of the instruments concerned in the requesting Member State, or where such notification would give rise to disproportionate difficulties. The competent authority of a Member State may notify any document by registered mail or electronically directly to a person within the territory of another Member State.

SECTION V~~IV~~

FEEDBACK

Article ~~14~~28

Conditions

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1. Where a competent authority provides information pursuant to Articles 17~~5~~ or 21~~9~~, it may request the competent authority which receives the information to send feedback thereon. If feedback is requested, the competent authority which received the information shall, without prejudice to the rules on tax secrecy and data protection applicable in its Member State, send feedback to the competent authority which provided the information as soon as possible and no later than three months after the outcome of the use of the requested information is known. The Commission shall determine the practical arrangements in accordance with the procedure referred to in Article 42~~26(2)~~.

2. Member States' competent authorities shall send feedback on the automatic exchange of information to the other Member States concerned ⇨ at least ⇦ once a year, in accordance with practical arrangements agreed upon bilaterally ⇨ , and with the technical support of the Commission as provided for in Articles 43 and 44 ⇦ .

CHAPTER V~~IV~~

~~*CONDITIONS GOVERNING ADMINISTRATIVE COOPERATION*~~
⌦ *GOVERNANCE PROVISIONS* ⌫

SECTION I

⌦ GENERAL ⌫

Article 29~~4~~

Organisation

1. Each Member State shall inform the Commission~~, within one month from 11 March 2011,~~ of its competent authority for the purposes of this Directive and shall inform the Commission without delay of any change thereto.

The Commission shall make the information available to the other Member States and publish a list of the authorities of the Member States in the *Official Journal of the European Union*.

2. The competent authority shall designate a single central liaison office. The competent authority shall be responsible for informing the Commission and the other Member States thereof.

The central liaison office may also be designated as responsible for contacts with the Commission. The competent authority shall be responsible for informing the Commission thereof.

3. The competent authority of each Member State may designate liaison departments with the competence assigned according to its national legislation or policy. The central liaison office shall be responsible for keeping the list of liaison departments up to date and making it available to the central liaison offices of the other Member States concerned and to the Commission.

4. The competent authority of each Member State may designate competent officials. The central liaison office shall be responsible for keeping the list of competent officials up to date and making it available to the central liaison offices of the other Member States concerned and to the Commission.

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5. The officials engaged in administrative cooperation pursuant to this Directive shall in any case be deemed to be competent officials for that purpose, in accordance with arrangements laid down by the competent authorities.

6. Where a liaison department or a competent official sends or receives a request or a reply to a request for cooperation, it shall inform the central liaison office of its Member State under the procedures laid down by that Member State.

7. Where a liaison department or a competent official receives a request for cooperation requiring action which falls outside the competence it is assigned according to the national legislation or policy of its Member State, it shall forward such request without delay to the central liaison office of its Member State and inform the requesting authority thereof. In such a case, the period laid down in Article 20~~20~~ shall start the day after the request for cooperation is forwarded to the central liaison office.

Article 30~~16~~

Disclosure of information and documents

↓ 2023/2226 Art. 1.7(a)

1. Information communicated between Member States in any form pursuant to this Directive shall be covered by the obligation of official secrecy and enjoy the protection extended to similar information under the national law of the Member State which received it. Such information may be used for the assessment, administration and enforcement of the national law of Member States concerning the taxes referred to in Article 2 as well as VAT, other indirect taxes, customs duties and anti-money laundering and countering the financing of terrorism.

↓ 2011/16/EU
⇨ new

Such information may also be used for the assessment ⇨ , administration ⇦ and enforcement of other taxes and duties covered by Article 2 of Council Directive 2010/24/EU ~~of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures~~[52], or for the assessment ⇨ , administration ⇦ and enforcement of compulsory social security contributions.

In addition, it may be used in connection with judicial and administrative proceedings that may involve penalties, initiated as a result of infringements of tax law, without prejudice to the general rules and provisions governing the rights of defendants and witnesses in such proceedings.

⇩ new

Such information may also be used for statistical purposes.

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[52] Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1, ELI: http://data.europa.eu/eli/dir/2010/24/oj).

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↓ 2021/514 Art. 1.13(b)

2. With the permission of the competent authority of the Member State communicating information pursuant to this Directive, and only in so far as this is allowed under the national law of the Member State of the competent authority receiving the information, information and documents received pursuant to this Directive may be used for other purposes than those referred to in paragraph 1. Such permission shall be granted if the information can be used for similar purposes in the Member State of the competent authority communicating the information.

The competent authority of each Member State may communicate to the competent authorities of all other Member States a list of purposes for which, in accordance with its national law, information and documents may be used, other than those referred to in paragraph 1. The competent authority that receives information and documents may use the received information and documents without the permission referred to in the first subparagraph of this paragraph for any of the purposes listed by the communicating Member State.

↓ 2023/2226 Art. 1.7(b) (adapted)

The competent authority that receives information and documents may also use the received information and documents without the permission referred to in the first subparagraph of this paragraph for any purpose that is covered by an act based on Article 215 of the Treaty on the Functioning of the European Union and share them for such purpose with the competent authority in charge of restrictive measures in the Member State concerned.

↓ 2023/2226 Art. 1.7(c)

3. Where a competent authority of a Member State considers that information which it has received from the competent authority of another Member State is likely to be useful for the purposes referred to in paragraph 1 to the competent authority of a third Member State, it may transmit that information to the latter competent authority, provided that the transmission is in accordance with the rules and procedures laid down in this Directive. It shall inform the competent authority of the Member State from which the information originates about its intention to share that information with a third Member State. The Member State of origin of the information may oppose such a sharing of information within 15 calendar days of receipt of the communication from the Member State wishing to share the information.

↓ 2011/16/EU

4. Permission to use information pursuant to paragraph 2, which has been transmitted pursuant to paragraph 3, may be granted only by the competent authority of the Member State from which the information originates.

5. Information, reports, statements and any other documents, or certified true copies or extracts thereof, obtained by the requested authority and communicated to the requesting authority in accordance with this Directive may be invoked as evidence by the competent bodies of the requesting Member State on the same basis as similar information, reports, statements and any other documents provided by an authority of that Member State.

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↓ 2016/881 Art. 1.3
(adapted)
⇨ new

6. Notwithstanding paragraphs 1 to 4 of this Article, information communicated between Member States pursuant to Article 78~~aa~~ shall be used for the purposes of assessing high-level transfer-pricing risks and other risks related to base erosion and profit shifting, including assessing the risk of non-compliance by members of the MNE g~~G~~roup with applicable transfer-pricing rules, and where appropriate for economic and statistical analysis. Transfer-pricing adjustments by the tax authorities of the receiving Member State shall not be ⇨ exclusively ⇦ based on the information exchanged pursuant to Article 78~~aa~~. Notwithstanding the above, there is no prohibition on using the information communicated between Member States pursuant to Article 78~~aa~~ as a basis for making further enquiries into the MNE group's transfer-pricing arrangements or into other tax matters in the course of a tax audit, and, as a result, appropriate adjustments to the taxable income of a Constituent Entity may be made.

↓ 2011/16/EU

Article 31~~17~~

Limits

1. A requested authority in one Member State shall provide a requesting authority in another Member State with the information referred to in Article 17~~5~~ provided that the requesting authority has exhausted the usual sources of information which it could have used in the circumstances for obtaining the information requested, without running the risk of jeopardising the achievement of its objectives.

2. This Directive shall impose no obligation upon a requested Member State to carry out enquiries or to communicate information, if it would be contrary to its legislation to conduct such inquiries or to collect the information requested for its own purposes.

3. The competent authority of a requested Member State may decline to provide information where the requesting Member State is unable, for legal reasons, to provide similar information.

4. The provision of information may be refused where it would lead to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information whose disclosure would be contrary to public policy.

5. The requested authority shall inform the requesting authority of the grounds for refusing a request for information.

Article 32~~18~~

Obligations

1. If information is requested by a Member State in accordance with this Directive, the requested Member State shall use its measures aimed at gathering information to obtain the requested information, even though that Member State may not need such information for its own tax purposes. That obligation is without prejudice to ~~paragraphs 2, 3 and 4 of~~ Article 31(2), (3) and (4)~~17~~, the invocation of which shall in no case be construed as permitting a

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requested Member State to decline to supply information solely because it has no domestic interest in such information.

2. In no case shall Article 31~~17~~(2) and (4) be construed as permitting a requested authority of a Member State to decline to supply information solely because this information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

~~3. Notwithstanding paragraph 2, a Member State may refuse the transmission of requested information where such information concerns taxable periods prior to 1 January 2011 and where the transmission of such information could have been refused on the basis of Article 8(1) of Directive 77/799/EEC if it had been requested before 11 March 2011.~~

🡻 2025/872 Art. 1.6
⇨ new

3~~4~~. The competent authority of each Member State shall put in place an effective mechanism to ensure the use of information acquired through the reporting or the exchange of information under Articles ~~8 to 8ae~~ ⇨ 4 to 9, 12, 15 and 16 ⇦ .

🡻 2011/16/EU

4~~8~~. Where Member States agree on the automatic exchange of information for additional categories of income and capital in bilateral or multilateral agreements which they conclude with other Member States, they shall communicate those agreements to the Commission which shall make those agreements available to all the other Member States.

Article 33~~19~~

Extension of wider cooperation provided to a third country

Where a Member State provides a wider cooperation to a third country than that provided for under this Directive, that Member State may not refuse to provide such wider cooperation to any other Member State wishing to enter into such mutual wider cooperation with that Member State.

🡻 2025/872 Art. 1.9
⇨ new

Article 34~~25a~~

Penalties

Member States shall lay down the rules on penalties applicable to infringements of national provisions adopted pursuant to this Directive and concerning Articles and shall take all measures necessary to ensure that they are implemented. The penalties provided for shall be effective, proportionate and dissuasive.

Member States shall lay down the rules on penalties applicable to infringements of national provisions adopted pursuant to this Directive and concerning Articles ~~8aa to 8ae~~ ⇨ 5, 7, 8, 9, 10, 12, 13, 15 and 16 ⇦ and shall take all measures necessary to ensure that they are implemented. The penalties provided for shall be effective, proportionate and dissuasive.

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↓ 2023/2226 Art. 1.16 (adapted)

⌦ SECTION II – TIN ⌫

Article 35~~27e~~

Reporting and communication of the TIN

1. Each Member State shall take the necessary measures to require that the TIN of reported individuals or entities issued by the Member State of residence be reported by the reporting entity or reporting individual and be communicated by each Member State ~~when explicitly required by, and~~ pursuant to the Articles and Annexes of this Directive.

2. For taxable periods starting on or after 1 January 2030, each Member State shall take the necessary measures to require that the TIN of residents issued by the Member State of residence be reported.

Article 36

⌦ TIN verification tool ⌫

↓ 2023/2226 Art. 1.10(b) (adapted)
⇨ new

1~~8~~. The Commission shall provide ⇨ Member States at the latest by 31 December 2030 ⇦ ~~Member States~~ with a tool allowing ~~an electronic~~ ⇨ a digital ⇦ and automated verification of the ~~correctness~~ ⇨ validity ⇦ of ~~the~~ ⌦ a ⌫ TIN provided by a reporting entity or a taxpayer for the purposes of the automatic exchange of information.

The Commission shall ~~develop~~ ⇨ set out ⇦ the technical parameters of the tool referred to in the first subparagraph by means of implementing acts. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 51~~26~~(2).

↓ 2025/872 Art. 1.8 (adapted)
⇨ new

2~~4~~. Member States shall ensure that tax authorities obtain confirmation by electronic means of the validity of TIN of any taxpayer subject to exchange of information under Articles 4 ⇨ and 6 ⇦ .

Member States shall ~~endeavour to~~ ensure that a reporting entity ⌦ that so wishes ⌫ is allowed to obtain confirmation by electronic means of the validity of the ~~information on the~~ TIN of any taxpayer subject to the exchange of information under Articles ⇨ 5, 7, 8, 9, 12, 15 and 16 ⇦ ~~8 to 8ae~~. ⇨ The confirmation of the validity of the TIN may be requested only for the purposes of validation of the correctness of data. ⇦

⇩ new

3. By way of derogation from Articles 8, 9, 12, 15 and 16, Member States shall allow a reporting entity to report only the name and the verified TIN of the taxpayer concerned in any of the following cases:

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(a) the confirmation of the validity of TIN was obtained by means of the TIN verification tool, referred to in paragraph 1 of this Article;

(b) the taxpayer was identified through government verification services of Member States or equivalent EU services or the EUID attributed in accordance with Directive 2017/1132.

↓ 2011/16/EU (adapted)

⌦ SECTION III – SPECIFIC OBLIGATIONS AND ACCESS TO REGISTERS ⌫

Article 37~~22~~

Specific obligations

1. Member States shall take all necessary measures to:

(a) ensure effective internal coordination within the organisation referred to in Article 29~~4~~;

(b) establish direct cooperation with the authorities of the other Member States referred to in Article 29~~4~~;

(c) ensure the smooth operation of the administrative cooperation arrangements provided for in this Directive.

↓ 2011/16/EU

2. The Commission shall communicate to each Member State any general information concerning the implementation and application of this Directive which it receives and which it is able to provide.

⇩ new

Article 38

Access to the registers and procedures established under anti-money laundering legislation

1. Member States shall ensure that tax authorities have immediate and direct access free of charge to information which allows for the identification in a timely manner of beneficial owners of legal entities and of legal arrangements via interconnected central beneficial ownership registers as provided for in Article 10 of Directive (EU) 2024/1640.

2. Member States shall ensure that tax authorities have the power to access and search, directly and immediately, bank account information available through the bank account registers referred to in Article 16(1) of Directive 2024/1640.

3. Member States shall ensure that tax authorities have immediate and direct access free of charge to information which allows for the identification in a timely manner of any real estate property and of the natural persons or legal entities or legal arrangements owning that property, as well as to information allowing for the identification and analysis of transactions involving real estate as referred to in Article 18 of Directive (EU) 2024/1640. The access shall be provided via a single access point to be established in each Member State which allows

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competent authorities to access, via electronic means, information in digital format, which shall be, where possible, machine-readable.

🡻 2021/514 Art. 1.16
⇨ new

~~41a~~. For the purposes of the implementation and enforcement of the laws of Member States giving effect to this Directive and to ensure the functioning of the administrative cooperation it establishes, Member States shall provide by law for access by tax authorities to the mechanisms, procedures, documents and information referred to in ~~Articles 13, 30, 31, 32a and 40 of Directive (EU) 2015/849~~ ⇨ Chapter III and Article 77 of Regulation (EU) 2024/1624 ⇦ ~~of the European Parliament and of the Council~~.

⇩ new

Article 39

Access to national registers and databases on pension payments

Member States shall ensure that tax authorities have direct and expeditious access to the information necessary for those purposes which is held in existing national registers and databases concerning payments of pensions, in accordance with the conditions laid down by national law.

🡻 2021/514 Art. 1.18 (adapted)
⇨ new

SECTION IV

⌦ DATA PROTECTION ⌫

Article ~~25~~40

Data protection

1. All exchange of information pursuant to this Directive shall be subject to Regulation (EU) 2016/679 ~~of the European Parliament and of the Council~~[53]. However, Member States shall, for the purposes of the correct application of this Directive, restrict the scope of the obligations and rights provided for in Article 13, Article 14(1) and Article 15, of Regulation (EU) 2016/679, to the extent required in order to safeguard the interests referred to in ~~point (e)~~ of Article 23(1), point (e) of that Regulation.

2. Regulation (EU) 2018/1725 ~~of the European Parliament and of the Council~~[54] shall apply to any processing of personal data under this Directive by the Union institutions,

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53 ~~Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).~~

54 ~~Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No~~

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bodies, offices and agencies. However, for the purposes of the correct application of this Directive, the scope of the obligations and rights provided for in Article 15, Article 16(1), and Articles 17 to 21, of Regulation (EU) 2018/1725, shall be restricted to the extent required in order to safeguard the interests referred to in Article 25(1) ~~point~~ ⇨ points ⇦ (c) ⇨ and (g) ⇦ ~~of Article~~ ~~25(1)~~ of that Regulation.

↓ 2023/2226 Art. 1.13(a)

3. Reporting Financial Institutions, intermediaries, Reporting Platform Operators, Reporting Crypto-Asset Service Providers and the competent authorities of Member States shall be considered to be controllers, acting alone or jointly. When processing personal data for the purposes of this Directive, the Commission shall be considered to process the personal data on behalf of the controllers and shall comply with the requirements for processors set out in Regulation (EU) 2018/1725. The processing shall be governed by a contract within the meaning of Article 28(3) of Regulation (EU) 2016/679 and Article 29(3) of Regulation (EU) 2018/1725.

↓ 2023/2226 Art. 1.13(b)
⇨ new

4. Notwithstanding paragraph 1, each Member State shall ensure that each Reporting Financial Institution or intermediary or Reporting Platform Operator or Reporting Crypto-Asset Service Provider, as the case may be, which is under its jurisdiction:

(a) informs each individual concerned that information relating to that individual will be ~~collected and transferred~~ ⇨ processed ⇦ in accordance with this Directive; and

(b) provides to each individual concerned all information that the individual is entitled to from the data controller ⇨ in accordance with Articles 13 and 14 of Regulation (EU) 2016/679 ⇦ ~~in sufficient time for that individual to exercise his or her data protection rights and, in any case, before the information is reported~~.

↓ 2021/514 Art. 1.18

Notwithstanding point (b) ~~of the first subparagraph~~, each Member State shall lay down rules obliging Reporting Platform Operators to inform Reportable Sellers of the reported Consideration.

5. Information processed in accordance with this Directive shall be retained for no longer than is necessary to achieve the purposes of this Directive, and in any case in accordance with each data controller's domestic rules on statute of limitations.

↓ 2025/872 Art. 1.8
⇨ new

6~~3~~. Member States shall retain the records of the information received through the automatic exchange of information pursuant to Articles ~~8 to 8ad~~ ⇨ 4 to 9, 12, 15 and 16 ⇦

~~45/2001 and Decision No 1247/2002/EC OJ L 295, 21.11.2018, p. 39; ELI: http://data.europa.eu/eli/reg/2018/1725/oj.~~

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for no longer than necessary but in any event not less than five years from its date of receipt to achieve the purposes of this Directive.

↓ 2021/514 Art. 1.18 (adapted)
⇨ new

Article 41

⌦ Data breach ⌫

1~~6~~. A Member State where a data breach occurred, shall report the data breach and any subsequent remedial action to the Commission without delay. The Commission shall inform all Member States without delay of the data breach that has been reported to it or of which it is aware and any remedial action.

Each Member State may suspend the exchange of information to the Member State(s) where the data breach occurred by giving notice in writing to the Commission and the Member State(s) concerned. Such suspension shall have immediate effect.

The Member State(s) where the data breach occurred shall investigate, contain and remedy the data breach and shall, by giving notice in writing to the Commission, request the suspension of the ⇨ SDIE ⇦ ~~CCN~~ access for the purposes of this Directive, if the data breach cannot be contained immediately and appropriately. Upon such request, the Commission shall suspend the ⇨ SDIE ⇦ ~~CCN~~ access of such Member State(s) for the purposes of this Directive.

Upon reporting by the Member State where the data breach occurred of remedying the data breach, the Commission shall resume the ⇨ SDIE ⇦ ~~CCN~~ access of the Member State(s) concerned for the purposes of this Directive. In case one or more Member States request the Commission to jointly verify whether the remediation of the data breach was successful, the Commission shall resume the ⇨ SDIE ⇦ ~~CCN~~ access of such Member State(s) for the purposes of this Directive upon such verification.

Where a data breach occurs to the central directory or the ⇨ SDIE ⇦ ~~CCN~~ for the purposes of this Directive and where the exchanges of Member States through the ⇨ SDIE ⇦ ~~CCN~~ can potentially be affected, the Commission shall inform Member States of the data breach and any remedial actions taken without undue delay. Such remedial actions may include suspending access to the central directory or the ⇨ SDIE ⇦ ~~CCN~~ for the purposes of this Directive until the data breach is remedied.

2~~7~~. Member States, assisted by the Commission, shall agree on the practical arrangements necessary for the implementation of this Article, including data breach management processes which are aligned with internationally recognised good practices and where appropriate a joint data controller agreement, a data processor – data controller agreement, or models thereof.

↓ 2014/107/EU Art. 1.4
⇨ new

3. ⇨ In the event of a personal data breach, ⇦ Member States shall ensure that ⇨ the controller notifies ⇦ each individual ~~Reportable Person~~ ⇨ taxpayer in accordance with Article 34 of Regulation (EU) 2016/679. ⇦ ~~is notified of a breach of security with regard to~~

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~~his data when that breach is likely to adversely affect the protection of his personal data or privacy.~~

↓ 2011/16/EU (adapted)

SECTION V

⌦ INFORMATION TECHNOLOGY TOPICS ⌫

Article 42~~20~~

Standard forms and ⌦ linguistic arrangements for non-automatic exchange of information ⌫ ~~computerised formats~~

↓ 2011/16/EU
⇨ new

1. ⇨ The Commission shall be empowered to adopt implementing acts, in accordance with the procedure referred to in Article 51(2), to establish the standard form in digital format to be used for sending ⇦ r~~R~~equests for information and for administrative enquiries pursuant to Article 17~~5~~ and their replies, acknowledgements, requests for additional background information, inability or refusal pursuant to Article 20~~7~~ ~~shall, as far as possible, be sent using a standard form adopted by the Commission in accordance with the procedure referred to in Article 5126(2).~~

↓ 2011/16/EU

~~The standard forms may be accompanied by reports, statements and any other documents, or certified true copies or extracts thereof.~~

↓ 2021/514 Art. 1.14(a)

2. The standard form referred to in paragraph 1 shall include at least the following information to be provided by the requesting authority:

(a) the identity of the person under examination or investigation and, in the case of group requests as referred to in Article 18~~5a~~(3), detailed description of the group;

(b) the tax purpose for which the information is sought.

↓ 2011/16/EU

The requesting authority may, to the extent known and in line with international developments, provide the name and address of any person believed to be in possession of the requested information as well as any element that may facilitate the collection of information by the requested authority.

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🡻 2021/514 Art. 1.14(b)
⇨ new

3. ⇨ The Commission shall be empowered to adopt implementing acts, in accordance with the procedure referred to in Article 51(2), to establish the standard form in digital format to be used for sending ⇦ ~~S~~spontaneous information and its acknowledgement pursuant to Articles ~~9~~21, ⇨ 22 ⇦ and 23~~10~~ respectively, requests for administrative notifications pursuant to Article 27~~13~~, feedback information pursuant to Article 28~~14~~ and communications pursuant to Articles 30~~16~~(2) and (3) and ~~Article~~ 50~~24~~(2) ~~shall be sent using the standard forms adopted by the Commission in accordance with the procedure referred to in Article 26(2)~~.

🡻 2011/16/EU (adapted)

4. Requests for cooperation, including requests for notification, and attached documents may be made in any language agreed between the requested and requesting authority.

Those requests shall be accompanied by a translation into the official language or one of the official languages of the Member State of the requested authority only in special cases when the requested authority states its reason for requesting a translation.

Article 43

⌦ Standard forms and linguistic arrangements for automatic exchange of information ⌫

🡻 2025/872 Art. 1.7
⇨ new

1~~4~~. ⇨ The Commission shall be empowered to adopt implementing acts, in accordance with the procedure referred to in Article 51(2), to establish the standard form in digital format, including the linguistic arrangement to be used for ⇦ ~~The~~ automatic exchange of information pursuant to Articles ~~8, 8ac and 8ae~~ ⇨ 4 to 9 and Articles 12, 15 and 16 ⇦. ~~shall be carried out using a standard computerised format aimed at facilitating such automatic exchange, including the linguistic arrangements, adopted by the Commission in accordance with the procedure referred to in Article 26(2).~~

🡻 2023/2226 Art. 1.9 (adapted)
⇨ new

2. Those standard ~~computerised~~ ⌦ digital ⌫ forms shall not exceed the components for the exchange of information listed in Articles ~~8a(6), 8ab(14) and 8ad(3)~~ ⇨ 4 to 9 and Articles 12, 15 and 16 as well as Article 44 of Directive (EU) 2023/2523 ⇦ and such other related fields which are linked to those components which are necessary to achieve the objectives of ~~Articles 8a, 8ab and 8ad, respectively~~ ⇨ the respective exchanges ⇦ .

3. The linguistic arrangements referred to in the first ~~subparagraph of this~~ paragraph shall not preclude Member States from communicating the information referred to in Articles ~~8a~~6 and ~~8ab~~8 in any of the official languages of the Union. However, those linguistic arrangements may provide that the key elements of such information shall also be sent in another official language of the Union.

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🡻 2011/16/EU (adapted)
⇨ new

Article 44~~21~~

Practical arrangements ⌦ for communication of information ⌫

1. Information communicated pursuant to this Directive shall~~, as far as possible,~~ be provided by electronic means using ~~the CCN network~~ ⇨ SDIE ⇦ .

Where necessary, the Commission ⇨ shall be empowered to ⇦ adopt practical arrangements necessary for the implementation of the first subparagraph in accordance with the procedure referred to in Article 51~~26~~(2).

🡻 2014/107/EU Art. 1.4
⇨ new

2. The Commission shall be responsible for whatever development of the ~~CCN network~~ ⇨ SDIE ⇦ is necessary to permit the exchange of that information between Member States and for ensuring the security of the ~~theCCN network~~ ⇨ SDIE ⇦.

Member States shall be responsible for whatever development of their systems is necessary to enable that information to be exchanged using the ~~the CCN network~~ ⇨ SDIE ⇦ and for ensuring the security of their systems.

Member States shall waive all claims for the reimbursement of expenses incurred in applying this Directive except, where appropriate, in respect of fees paid to experts.

🡻 2015/2376 Art. 1.5(a)
⇨ new

3. Persons duly accredited by the Security Accreditation Authority of the Commission may have access to that information only in so far as it is necessary for the care, maintenance and development of ~~the~~ ⇨ SDIE ⇦ ~~directory referred to in paragraph 5 and of the CCN network~~.

🡻 2023/2226 Art. 1.10(a)
(adapted)

~~5. The Commission shall by 31 December 2017 develop and provide with technical and logistical support a secure Member State central directory on administrative cooperation in the field of taxation where information to be communicated in the framework of Article 8a(1) and (2) shall be recorded in order to satisfy the automatic exchange provided for in those paragraphs.~~

~~The Commission shall by 31 December 2019 develop and provide with technical and logistical support a secure Member State central directory on administrative cooperation in the field of taxation where information to be communicated in the framework of Article 8ab(13), (14) and (16) shall be recorded in order to satisfy the automatic exchange provided for in those paragraphs.~~

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~~The Commission shall by 31 December 2026 develop and provide with technical and logistical support a secure Member State central directory on administrative cooperation in the field of taxation where information to be communicated in the framework of Article 8ad(2) and (3) shall be recorded in order to satisfy the automatic exchange provided for in those paragraphs.~~

~~The competent authorities of all Member States shall have access to the information recorded in that directory. With respect to the information to be communicated in the framework of Article 8ad(2) and (3), the competent authority of a Member State shall, however, have access only to information pertaining to Reportable Users and Reportable Persons resident in that Member State. The Commission shall also have access to the information recorded in that directory, however with the limitations set out in Articles 8a(8), 8ab(17) and 8ad(5), and only for the purpose of collecting statistics in accordance with paragraph 7 of this Article. The Commission shall, by means of implementing acts, adopt the necessary practical arrangements. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 26(2).~~

~~Until that secure central directory is operational, the automatic exchange provided for in Article 8a(1) and (2), Article 8ab(13), (14) and (16) and Article 8ad(2) and (3) shall be carried out in accordance with paragraph 1 of this Article and the applicable practical arrangements.~~

~~6. Information communicated pursuant to Article 8aa(2) shall be provided by electronic means using the CCN network. The Commission shall, by means of implementing acts, adopt the necessary practical arrangements for the upgrading of the CCN network. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 26(2).~~

↓ 2011/16/EU

CHAPTER VI~~V~~

SHARING OF BEST PRACTICES AND EXPERIENCE

Article 45~~15~~

Scope and conditions

1. Member States shall, together with the Commission, examine and evaluate administrative cooperation pursuant to this Directive and shall share their experience, with a view to improving such cooperation and, where appropriate, drawing up rules in the fields concerned.

2. Member States may, together with the Commission, produce guidelines on any aspect deemed necessary for sharing best practices and sharing experience.

↓ 2025/872 Art. 1.4 (adapted)
⇨ new

Article 46~~8b~~

Statistics on automatic exchanges ⌦ and provision of information to the national statistic offices ⌫

1. Member States shall provide the Commission on an annual basis with statistics on the volume of automatic exchanges under Articles ~~8(1), 8(3a), 8aa, 8ac and 8ae~~ ⇨ 4 to 9, 12, 15 and 16 ⇦ and with information on the administrative and other relevant costs and benefits

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relating to exchanges that have taken place and any potential changes, for both tax administrations and third parties.

⇩ new

2. Member States shall provide their national statistical institutes on annual basis with statistics on the volume of automatic exchanges under Articles 4 to 9 and Articles 12, 15 and 16. Member States shall provide their respective national statistical authority, on annual basis, all information received through the exchanges pursuant to Article 7. The national statistical authorities shall use the data exclusively for statistical purposes and ensure full confidentiality of information received.

Article 47

Platform for collecting statistics on automatic exchanges

🡻 (EU) 2021/514 Art. 1.15
⇨ new

~~7.~~ The Commission shall develop and provide technical and logistical support for a secure central interface on administrative cooperation in the field of taxation where Member States communicate with the use of standard forms pursuant to Article ~~20(1) and (3~~) 43. The competent authorities of all Member States shall have access to that interface. For the purpose of collecting statistics, the Commission shall have access to information about the ⇨ automatic ⇦ exchanges recorded to the interface and which can be extracted automatically. The Commission shall have only access to anonymous and aggregated data. The access by the Commission shall be without prejudice to the obligation of Member States to provide statistics on exchanges of information in accordance with Article 48~~23~~(4). The Commission shall, by means of implementing acts, lay down the necessary practical arrangements. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 51~~26~~(2).

🡻 2023/2226 Art. 1.10(b)

~~8. The Commission shall provide Member States with a tool allowing an electronic and automated verification of the correctness of the TIN provided by a reporting entity or a taxpayer for the purposes of the automatic exchange of information.~~

~~The Commission shall develop the technical parameters of the tool referred to in the first subparagraph by means of implementing acts. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 26(2).~~

🡻 2011/16/EU

Article 48~~23~~

Evaluation

1. Member States and the Commission shall examine and evaluate the functioning of the administrative cooperation provided for in this Directive.

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2. Member States shall communicate to the Commission any relevant information necessary for the evaluation of the effectiveness of administrative cooperation in accordance with this Directive in combating tax evasion and tax avoidance.

↓ 2023/2226 Art. 1.12
⇨ new

3. Each Member State shall monitor and assess, in relation to itself, the effectiveness of administrative cooperation in accordance with this Directive, including in combating tax evasion and tax avoidance, and shall communicate the results of its assessment ⇨ including instruments measuring the outcome of the administrative cooperation to the Commission once a year ⇦ . The Commission shall, by means of implementing acts, adopt the form and the conditions of communication for that yearly assessment. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 51~~26~~(2).

↓ 2011/16/EU

4. The Commission shall, in accordance with the procedure referred to in Article 51~~26~~(2), determine a list of statistical data which shall be provided by the Member States for the purposes of evaluation of this Directive.

↓ 2015/2376 Art. 1.7

Article 49~~23a~~

Confidentiality of information

1. Information communicated to the Commission pursuant to this Directive shall be kept confidential by the Commission in accordance with the provisions applicable to Union authorities and may not be used for any purposes other than those required to determine whether and to what extent Member States comply with this Directive.

↓ 2021/514 Art. 1.17 (adapted)
⇨ new

2. Information communicated to the Commission by a Member State under Article ~~23~~48, as well as any report or document produced by the Commission using such information, may be transmitted to other Member States. Such transmitted information shall be covered by the obligation of official secrecy and enjoy the protection extended to similar information under the national law of the Member State which received it.

Reports and documents produced by the Commission, referred to in the first subparagraph, may be used by Member States only for analytical purposes, and shall not be published or made available to any other person or body without the express agreement of the Commission.

Notwithstanding the first and second subparagraphs, the Commission may publish ⇨ reports on the use of the information exchanged under this Directive as well as ⇦ ~~annually~~ anonymised ⌦ annual ⌫ summaries of the statistical data that Member States communicate to it in accordance with Article 48~~23~~(4).

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↓ 2011/16/EU

CHAPTER VII~~VI~~

RELATIONS WITH THIRD COUNTRIES

Article 50~~24~~

Exchange of information with third countries

1. Where the competent authority of a Member State receives from a third country information that is foreseeably relevant to the administration and enforcement of the domestic laws of that Member State concerning the taxes referred to in Article 2, that authority may, in so far as this is allowed pursuant to an agreement with that third country, provide that information to the competent authorities of Member States for which that information might be useful and to any requesting authorities.

2. Competent authorities may communicate, in accordance with their domestic provisions on the communication of personal data to third countries, information obtained in accordance with this Directive to a third country, provided that all of the following conditions are met:

(a) the competent authority of the Member State from which the information originates have consented to that communication;

(b) the third country concerned has given an undertaking to provide the cooperation required to gather evidence of the irregular or illegal nature of transactions which appear to contravene or constitute an abuse of tax legislation.

CHAPTER VIII~~VII~~

GENERAL AND FINAL PROVISIONS

↓ 2016/881 Art. 1.8

Article 51~~26~~

Committee procedure

1. The Commission shall be assisted by the Committee on administrative cooperation for taxation. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011[55].

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

[55] Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

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⇩ new

Article 52

Council implementing act

On the basis of a proposal from the Commission, the Council shall, within 5 years from the date of entry into force of this Directive, adopt an implementing act, establishing the applicable criteria for the requirements set out in Part II, points D.2(a) and (b) of Annex IV.

🡻 2018/822 Art. 1.7

Article 53~~27~~

Reporting

~~1.~~ Every five years after 1 January 2013, the Commission shall submit a report on the application of this Directive to the European Parliament and to the Council.

🡻 2020/876 Art. 1 (adapted)

~~*Article 27a*~~

~~**Optional deferral of time limits because of the COVID-19 pandemic**~~

~~1. Notwithstanding the time limits for filing information on reportable cross-border arrangements as specified in Article 8ab(12), Member States may take the measures necessary to allow intermediaries and relevant taxpayers to file, by 28 February 2021, information on reportable cross-border arrangements the first step of which was implemented between 25 June 2018 and 30 June 2020.~~

~~2. Where Member States take measures as referred to in paragraph 1, they shall also take the measures necessary to allow~~:

~~(a) notwithstanding Article 8ab(18), the first information to be communicated by 30 April 2021;~~

~~(b) the period of 30 days for filing information referred to in Article 8ab(1) and (7) to begin by 1 January 2021 where:~~

~~(i) a reportable cross-border arrangement is made available for implementation or is ready for implementation, or where the first step in its implementation has been made between 1 July 2020 and 31 December 2020; or~~

~~(ii) intermediaries within the meaning of the second paragraph of point 21 of Article 3 provide, directly or by means of other persons, aid, assistance or advice between 1 July 2020 and 31 December 2020;~~

~~(c) in the case of marketable arrangements, the first periodic report in accordance with Article 8ab(2) to be made by the intermediary by 30 April 2021.~~

~~3. Notwithstanding the time limit laid down in point (b) of Article 8(6), Member States may take the measures necessary to allow the communication of information referred to in Article 8(3a) that relates to the calendar year 2019 or another appropriate reporting period to~~

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~~take place within 12 months following the end of the calendar year 2019 or the other appropriate reporting period.~~

~~Article 27b~~

~~Extension of the period of deferral~~

~~1. The Council, acting unanimously on a proposal from the Commission, may take an implementing decision to extend the period of deferral of the time limits set out in Article 27a by three months, provided that severe risks to public health, hindrances and economic disturbance caused by the COVID-19 pandemic continue to exist and Member States apply lockdown measures.~~

~~2. The proposal for a Council implementing decision shall be submitted to the Council at least one month before the expiry of the relevant deadline.~~

↓ 2025/872 Art. 1.10 (adapted)

Article 54~~27d~~

The first Reporting fiscal year and communication of the information under Article 15 ~~8ae~~ for the first time

~~1. The first Reporting fiscal year for which the information is to be communicated under Article 8ae is the first fiscal year beginning from 31 December 2023.~~

1~~2~~. For the Member States that have elected not to apply the IIR and the UTPR pursuant to Article 50(1) of Directive (EU) 2022/2523, the first Reporting fiscal year for which the information is to be communicated under Article 15~~8ae~~ shall be the first fiscal year following the end of such election.

Notwithstanding the first subparagraph of this paragraph, for the Member States that have elected not to apply the IIR and the UTPR pursuant to Article 50(1) of Directive (EU) 2022/2523 and have elected to apply a qualified domestic top-up tax pursuant to Article 11(1) of that Directive, the first Reporting fiscal year for which the information is to be communicated under Article 15~~8ae~~ shall be the first fiscal year during which the qualified domestic top-up tax applies.

2~~3~~. The competent authority of the Member State shall communicate the information under Article 15~~8ae~~ with respect to the first Reporting fiscal year no later than six~~6~~ months after the filing deadline.

~~4. In any case, Member States shall communicate the information under Article 8ae for the first time no earlier than 1 December 2026.~~

↓ 2011/16/EU

~~Article 28~~

~~Repeal of Directive 77/799/EEC~~

~~Directive 77/799/EEC is repealed with effect from 1 January 2013.~~

~~References made to the repealed Directive shall be construed as references to this Directive.~~

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Article 55~~29~~

Transposition

~~1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive with effect from 1 January 2013.~~

~~However, they shall bring into force the laws, regulations and administrative provisions necessary to comply with Article 8 of this Directive with effect from 1 January 2015.~~

~~They shall forthwith inform the Commission thereof.~~

⇩ new

1. Member States shall adopt and publish, by [31 December 2027], laws, regulations and administrative provisions necessary to comply with points 19, 23 and 30 of Article 3, 8(1), (4) to (7), (13) and (16), 7 and 15 and, Annex IV and Section I of Annex V They shall immediately communicate the text of those measures to the Commission.

They shall apply those measures from [1 January 2028].

2. Member States shall adopt and publish, by [31 December 2029], the laws, regulations and administrative provisions necessary to comply with Article 1(1), (3) and (4), points 3, 10, 13, 14, 22, 26, 27, 30 of Article 3, Articles 4(1) and (3), 5(3), 6(2), 7(1), (3) and (4), 9, 10(3), 11(2), 12(1) and (5), 15(1), (3) and (4), 16, 17, 20(1) and (3), 23(2), 25(5), 28(2), 30(1) and (6), 34, 35(1), 36, 38, 39, 40(2) and (4), 41(1) and (3), 42(1) and (3), 43(1) and (2), 44, 46, 38(3), 49(2), and 52 and Section VIII of Annex I, Annex V, Sections III and V of Annex VI. They shall immediately communicate the text of those measures to the Commission.

They shall apply those measures from [1 January 2030].

🡻 (EU) 2025/872 Art 1.10
⇨ new

3~~1~~. When Member States adopt those measures, they shall contain a reference to this Directive. ~~or shall be accompanied by such a reference on the occasion of their official publication. The methods of making such reference shall be laid down by the Member States~~ ⇨ They shall also include a statement that references in existing laws, regulations and administrative provisions to the Directive repealed by this Directive shall be construed as references to this Directive. Member States shall determine how such reference is to be made and how that statement is to be formulated. ⇦

🡻 2025/872 Art. 1.10 (adapted)

4~~2~~. Member States shall communicate to the Commission the text of the main ~~provisions~~ ⌦ measures ⌫ of national law which they adopt in the field covered by this Directive.

🡻 2011/16/EU (adapted)
⇨ new

Article 56~~28~~

Repeal ~~of Directive 77/799/EEC~~

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Directive ⌦ 2011/16/EU as amended by the Directives listed in Part A of Annex VIII, ⌫ ~~77/799/EEC~~ is repealed with effect from ~~1 January 2013~~ ⇨ 1 January 2030 ⇦ ⌦ , without prejudice to the obligations of the Member States relating to the time-limits for the transposition into national law and the dates of application of the Directives set out in Part B of Annex VIII, Part B ⌫.

References made to the repealed Directive shall be construed as references to this Directive ⌦ and shall be read in accordance with the correlation table in Annex IX ⌫.

Article 57~~30~~

Entry into force ⌦ and application ⌫

1. This Directive shall enter into force on the ⌦ twentieth ⌫ day ⌦ following that ⌫ of its publication in the Official Journal of the European Union.

⇩ new

2. Annexes III and VII shall apply the day after this Directive enters into force.

3. Articles 1(2), 2, points 1 to 8, 11, 12, 15 to 18, 20, 21, 24 and 25 of Article 3, Articles 5(1) and (2), 6(1), (3) to (8), 7(2), 8(2), (3), (8) to (12), (14) and (15), 10(1) and (2), 11(1), 12(2) to (4), 13, 14, 15(2) and (5), 18, 19, 20(2) and (4), 21, 22, 23(1), 24, 25(1) to (4), 26, 27, 28(1), 29, 30(2) to (5), 31, 32, 33, 35(2), 37, 40(1), (3), (5) and (6), 41(2), 42(2) and (4), 43(3), 45, 47, 48(1), (2) and (4), 49(1), 50, 51, 54 and Sections I to VII and IX of Annex I, Annex II, Sections I, II and IV of Annex V shall apply from [1 January 2030].

🡻 2025/872 Art. 2 (adapted)

3. ~~They~~ ⌦ Member States ⌫ shall apply ~~those~~ ⌦ the ⌫ measures ⌦ referred to in Article 2(2), first subparagraph, of Directive 2025/872 ⌫ from the day after the day ~~such~~ ⌦ the ⌫ election ⌦ referred to in that subparagraph ⌫ ends.

They shall apply ~~those~~ ⌦ the ⌫ measures ⌦ referred to in Article 2(2), third subparagraph, of Directive 2025/872 ⌫ from the beginning of the first Reporting fiscal year under the election to apply a qualified domestic top-up tax.

🡻 2011/16/EU

Article 58~~31~~

Addressees

This Directive is addressed to the Member States.

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LEGISLATIVE FINANCIAL AND DIGITAL STATEMENT

1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Council Directive on administrative cooperation in the field of taxation (recast)

1.2. Policy area concerned

Taxation policy

1.3. Objective

1.3.1. General objective

The proposal consolidates Directive 2011/16/EU with its 9 subsequent amendments into a single coherent text, thus ensuring consistency and user-friendliness of the text.

The proposal aims to ensure a fair and efficient functioning of the internal market by providing Member States with clear and comprehensive rules based on which they cooperate with each other to ensure that taxes are levied correctly. This way, the proposal ensures that the Member States have efficient and effective tools to fight tax fraud, avoidance and evasion.

The proposal simplifies and streamlines reporting obligations by business, therefore reduces the administrative burden placed on them.

1.3.2. Specific objective

Less administrative burden placed on business due to streamlining notification obligations for Country-by-country reporting and notifications for the purposes of central filing of the top-up tax information return. Less administrative burden placed on business due to reducing reporting obligations that are not considered anymore as proportionate.

Less burden is placed on Member States since the TIN verification tool will allow automatic verification and matching of the taxpayers concerned.

1.3.3. Expected result(s) and impact

Specify the effects which the proposal/initiative should have on the beneficiaries/groups targeted.

On the business side, we distinguish between large MNE groups which are in scope of the Pillar 2 Directive, other companies outside of the scope of the Pillar 2, and platform operators of any size.

MNE groups within the scope of the Pillar 2 Directive (consolidated annual revenues of at least EUR 750 million) will no longer be obliged to report cross-border arrangements under DAC6, as risks are deemed covered by the global minimum tax rules. This will directly reduce the associated compliance costs for those companies. They will also benefit from a

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single notification for DAC4/DAC9, filing only once per group via a common template and harmonised deadline, instead of separate notifications for DAC4 and DAC9 purposes by each of the 109,000 subsidiaries of MNEs in scope of Pillar 2.

Smaller MNE groups, i.e. those outside the scope of the Pillar 2 Directive, will benefit from a reduction in the number of DAC6 disclosures (about 8,300 per year). Given their larger population, a significant share of the resulting compliance cost savings is expected to accrue to smaller companies, including those with fewer than 50 employees. Within the population of MNEs in Europe, companies with fewer than 50 employees account for nearly two thirds, meaning that a substantial proportion of the benefits is likely to be concentrated among these smaller entities.

Platform operators, both larger and smaller ones, will see a reduction in reporting volumes due to the increased monetary threshold (to EUR 3,000) and the removal of the 30-transaction activity threshold for sellers of goods, eliminating the need to report low-value occasional sellers. The preferred option has the potential to reduce the number of reported sellers by up to 11.3 million per year.

Finally, taxpayers and tax intermediaries, e.g., advisors and accountants, will benefit from the removal of Category A (generic) hallmarks under DAC6 and clearer guidance on the Main Benefit Test (MBT), reducing “defensive reporting” of standard commercial transactions.

Tax authorities will process higher-quality data due to centralized TIN verification and more complete DAC1 exchanges, while the volume of low-value information from DAC6 and DAC7 will decrease, allowing for better-targeted risk assessments. Costs are expected to be driven primarily by the need to adjust IT systems and data-sharing arrangements in order to access and exchange information held by a broader set of public authorities. The magnitude of these costs will depend on the existing level of digitalisation and interoperability of public sector databases in each Member State. In more advanced systems, where data is already centrally accessible, the required adjustments may be relatively limited. By contrast, Member States with more fragmented data infrastructures may face higher initial investment costs related to system integration, data standardisation and governance frameworks.

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

Specific objective	**Indicator**	**Baseline value**	**Data source**	**Frequency**
Ensure proportionate and legally certain DAC6 reporting (removal of certain MBT-related A hallmarks and	Number of annual DAC6 disclosures	8300 disclosure reports annually linked to the MBT related A hallmarks (approx. 8% of which originate from reporting entities within Pillar 2 scope)	DAC6 central directory statistics	Annual

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exclusion of Pillar 2 entities)				
Ensure proportionate and better targeted reporting of sellers under DAC7	Number of annual sellers reported for the sale of goods.	13.5 million sellers reported annually	Statistics reported by Member States	Annual
Eliminate duplicative (DAC4/DAC9) and non-harmonised notification obligations for MNE Groups	Number of notifications submitted by constituent entities and number of notifications submitted at group level	Approx. 4,700 MNE groups and 109.000 constituent entities	Statistics reported by Member States	Annual
Improve the correctness of the reported TIN	Automatic matching rate of TINs in receiving Member States;	Current automatic matching rates reported by Member States	Statistics provided by Member States	Annual
Improve the quality and completeness of DAC1 exchanges	Number of categories exchanged by Member States and increase in the volume of information exchanged	Minimum of five DAC1 income categories and only information available in tax files	DAC1 statistics reported by Member States	Annual
Strengthen tax compliance and protection of tax bases	Estimated additional tax assessments or revenue linked to information exchanged	Current levels reported by Member States following DAC exchanges	Statistics reported by Member States	Annual

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	under DAC			

1.4. The proposal/initiative relates to:

¨ a new action

¨ a new action following a pilot project / preparatory action[56]

¨ the extension of an existing action

☒a merger or redirection of one or more actions towards another/a new action

1.5. Grounds for the proposal/initiative

1.5.1. Requirement(s) to be met in the short or long term including a detailed timeline for roll-out of the implementation of the initiative

The proposal should be implemented in three steps:

First, deletions of tables used for reporting of Country-by-Country reports and the tables used for reporting top-up information return in Annex III and Annex VI respectively should come into effect with the date of entry into force of the Directive, since it enables the MNEs to use the existing form for reporting contained in implementing acts.

Secondly, measures aimed at simplification of reporting by business, namely those contained in Article 8 and Annex IV, Article 9 and 12, Article 36, paragraph 4 and Annex V, section I, point B.4 (d) require less adaptations and should be implemented by 1. 1. 2028, since they concern reducing the reporting requirements and using the existing forms for reporting that are contained in implementing acts.

Thirdly, measures that require more extensive adaptations of IT systems and are aimed at improving the functioning of the administrative cooperation, such as the streamlining of notifications in Article 15, the TIN verification tool in Article 36, and the changes in Article 4 should be implemented by 1. 1. 2030.

1.5.2. Added value of EU involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this section 'added value of EU involvement' is the value resulting from EU action, that is additional to the value that would have been otherwise created by Member States alone.

The proposal simplifies on one hand and improves the existing tools of administrative cooperation between Member States. Such action is not possible on a Member State level, since the framework of cooperation needs to be common to function in practice. Therefore, EU action is essential.

[56] As referred to in Article 58(2), point (a) or (b) of the Financial Regulation.

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1.5.3. Lessons learned from similar experiences in the past

The proposal consolidates and simplifies and improves existing mechanisms of administrative cooperation between tax authorities. Changes build on extensive consultations with stakeholders as well as the evaluation of the Directive that was concluded in 2024 which showed that the Directive functions well, however some improvements are necessary. Furthermore, in line with the Political Guidelines of the European Commission, existing obligations have been reviewed and simplified when possible.

1.5.4. Compatibility with the multiannual financial framework and possible synergies with other appropriate instruments

As the proposal is a recast of the existing Directive on administrative cooperation, the procedures, arrangements and IT tools already established or under development of this Directive will be available for the purposes of this proposal.

1.5.5. Assessment of the different available financing options, including scope for redeployment

Implementation costs for the initiative will be financed by the EU budget only as regards the central components of the system of automatic exchange of information in Article 16 and TIN verification tool in Article 36. Otherwise, it will be for Member States to implement the measures envisaged.

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1.6. Duration of the proposal/initiative and of its financial impact

☐¨ **limited duration**

– in effect from [DD/MM]YYYY to [DD/MM]YYYY

– financial impact from YYYY to YYYY for commitment appropriations and from YYYY to YYYY for payment appropriations.

☒**unlimited duration**

– Implementation with a start-up period from 2027,

– followed by full-scale operation 2030.

1.7. Method(s) of budget implementation planned

☒**Direct management** by the Commission

– by its departments, including by its staff in the Union delegations;

– by the executive agencies

☐¨ **Shared management** with the Member States

☐¨ **Indirect management** by entrusting budget implementation tasks to:

– third countries or the bodies they have designated

– international organisations and their agencies (to be specified)

– the European Investment Bank and the European Investment Fund

– bodies referred to in Articles 70 and 71 of the Financial Regulation

– public law bodies

– bodies governed by private law with a public service mission to the extent that they are provided with adequate financial guarantees

– bodies governed by the private law of a Member State that are entrusted with the implementation of a public-private partnership and that are provided with adequate financial guarantees

– bodies or persons entrusted with the implementation of specific actions in the common foreign and security policy pursuant to Title V of the Treaty on European Union, and identified in the relevant basic act

– bodies established in a Member State, governed by the private law of a Member State or Union law and eligible to be entrusted, in accordance with sector-specific rules, with the implementation of Union funds or budgetary guarantees, to the extent that such bodies are controlled by public law bodies or by bodies governed by private law with a public service mission, and are provided with adequate financial guarantees in the form of joint and several liability by the controlling bodies or equivalent financial guarantees and which may be, for each action, limited to the maximum amount of the Union support.

Comments

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This proposal builds on the existing framework and systems for the automatic exchange of information which were developed pursuant to Article 21 of Directive 2011/16/EU and in the context of previous amendments (Article 43 of the Proposal). The Commission, in conjunction with Member States, shall develop a standardised electronic format for information exchange through implementing measures. As regards the Secure Digital Information Exchange (SDIE) which will permit the exchange of information between Member States, the Commission is responsible for the development, maintenance and adaptation of such a network and Member States will undertake to create the appropriate domestic infrastructure that will enable the exchange of information via the SDIE network. The Commission will develop a new tool for TIN verification, also building on experience with existing tool in the field of VAT.

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2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

Specify frequency and conditions.

The Commission will evaluate the functioning of the intervention against the main policy objectives. Monitoring and evaluation will be carried out in alignment with the other elements of administrative cooperation.

Member States will submit data on an annual basis to the Commission for the information outlined in the above table on indicators of performance which will be used to monitor compliance with the proposal.

Member States undertake to:

- communicate to the Commission a yearly assessment of the effectiveness of the automatic exchange of information provided for through this proposal;

- provide a list of statistical data which is determined by the Commission in accordance with the procedure of Article 51(2) (implementing measures) for the evaluation of this Directive;

- communicate to the Commission annually the results of their assessment the effectiveness of administrative cooperation.

In Article 48 of the proposal, the Commission has undertaken to submit a report on the application of the Directive every five years, which started counting following 1 January 2013.

2.2. Management and control system(s)

2.2.1. Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed

The implementation of the initiative will rely on the competent authorities (tax administrations) of the Member States. They will be responsible for financing their own national systems and adaptations necessary for the exchanges to take place.

The Commission will set up the infrastructure, that will allow exchanges to be made between Member States' tax authorities. IT systems have been set up for the current scope of the DAC which will also be used for this initiative. The Commission will finance the adaptations of the systems needed to allow exchanges to take place, which will undergo the main elements of control being that for procurement contracts, technical verification of the procurement, ex-ante verification of commitments, and ex-ante verification of payments.

2.2.2. Information concerning the risks identified and the internal control system(s) set up to mitigate them

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To ensure assessment of the overall compliance with the business reporting obligations Member States will be required to report relevant statistics to the Commission on an annual basis. Furthermore, national administrations will be in charge of enforcing penalties and more generally of ensuring compliance with the proposed intervention. National tax administrations will also be able to perform audits to detect and deter non-compliance.

The subsequent programme[57] to the Fiscalis programme will support the internal control system, by providing funds for the following:

- Joint Actions (e.g. in the form of project groups);

- The development of the technical specifications, including the XML schema.

The main elements of the control strategy are:

Procurement contracts

The control procedures for procurement defined in the Financial Regulation: any procurement contract is established following the established procedure of verification by the services of the Commission for payment, taking into account contractual obligations and sound financial and general management. Anti-fraud measures (controls, reports, etc.) are foreseen in all contracts concluded between the Commission and the beneficiaries. Detailed terms of reference are drafted and form the basis of each specific contract. The acceptance process follows strictly the TAXUD TEMPO methodology: deliverables are reviewed, amended if necessary and finally explicitly accepted (or rejected). No invoice can be paid without an "acceptance letter".

Technical verification of procurement

DG TAXUD performs controls of deliverables and supervises operations and services carried out by contractors. It also conducts quality and security audits of their contractors on a regular basis. Quality audits verify the compliance of the contractors' actual processes against the rules and procedures defined in their quality plans. Security audits focus on the specific processes, procedures and set-up.

In addition to the above controls, DG TAXUD performs the traditional financial controls:

Ex-ante verification of commitments

All commitments in DG TAXUD are verified by the Head of the Finances, public procurement, compliance Unit. Consequently, 100% of the committed amounts are covered by the ex-ante verification. This procedure gives a high level of assurance as to the legality and regularity of transactions.

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57 Proposal for a Regulation of the European Parliament and of the Council establishing the Single Market and Customs Programme for the period 2028-2034 and repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077 2b258769-ecbc-4b4a-b3d5-e99c28752c75_en.

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Ex-ante verification of payments

100% of payments are verified ex-ante. Moreover, at least one payment (from all categories of expenditures) per week is randomly selected for additional ex-ante verification performed by the head of the Finances, public procurement and compliance Unit. There is no target concerning the coverage, as the purpose of this verification is to check payments "randomly" in order to verify that all payments were prepared in line with the requirements. The remaining payments are processed according to the rules in force on a daily basis.

Declarations of the Authorising Officers by Sub-Delegations (AOSD)

All the AOSD sign declarations supporting the Annual Activity Report for the year concerned. These declarations cover the operations under the programme. The AOSD declare that the operations connected with the implementation of the budget have been executed in accordance with the principles of the sound financial management, that the management and control systems in place provided satisfactory assurance concerning the legality and regularity of the transactions and that the risks associated to these operations have been properly identified, reported and that mitigating actions have been implemented.

2.2.3. Estimation and justification of the cost-effectiveness of the controls (ratio between the control costs and the value of the related funds managed), and assessment of the expected levels of risk of error (at payment & at closure)

The controls established enable DG TAXUD to have sufficient assurance of the quality and regularity of the expenditure and to reduce the risk of non-compliance. The above control strategy measures reduce the potential risks below the target of 2% and reach all beneficiaries. Any additional measures for further risk reduction would result in disproportionately high costs and are therefore not envisaged. The overall costs linked to implementing the above control strategy – for all expenditures under the new programme – are limited to 1.6% of the total payments made. It is expected to remain at the same ratio for this initiative. The programme control strategy limits the risk of non-compliance to virtually zero and remains proportionate to the risks entailed.

2.3. Measures to prevent fraud and irregularities

The European Anti-fraud Office (OLAF) may carry out investigations, including on-the-spot checks and inspections, in accordance with the provisions and procedures laid down in Regulation (EC) No 1073/1999 of the European Parliament and of the Council[58] and Council Regulation (Euratom, EC) No 2185/96[59] with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union in

[58] Regulation (EC) No 1073/1999 of the European Parliament and of the Council of 25 May 1999 concerning investigations conducted by the European Anti-Fraud Office (OLAF), OJ L 136 p. 1, 31.5.1999.

[59] Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities, OJ L 292 p. 2, 15.11.96.

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connection with a grant agreement or grant decision or a contract funded under this Regulation.

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3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

The estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes only and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure. All appropriations and staffing allocations as of 2028 are indicative.

3.1. Heading(s) of the multiannual financial framework and expenditure budget line(s) affected

- Existing budget lines

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./Non-diff.[60]	from EFTA countries[61]	from candidate countries and potential candidates[62]	From other third countries	other assigned revenue
1	05.0305 – Single Market and Customs Programme	Diff.	NO	NO	NO	NO

60 Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.
61 EFTA: European Free Trade Association.
62 Candidate countries and, where applicable, potential candidates from the Western Balkans.

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3.2. Estimated financial impact of the proposal on appropriations

3.2.1. Summary of estimated impact on operational appropriations

– The proposal/initiative does not require the use of operational appropriations

– ☒ The proposal/initiative requires the use of operational appropriations, as explained below

3.2.1.1. Appropriations from voted budget

EUR million (to three decimal places)

Heading of multiannual financial framework	1	Single Market

DG: TAXUD			Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL MFF 2028-2034**
Operational appropriations										
Budget line 05.0305	Commitments	(1a)	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**
	Payments	(2a)	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**
Appropriations of an administrative nature financed from the envelope of specific programmes[63]										
Budget line		(3)								**0**

[63] Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

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TOTAL appropriations	Commitments	=1a+1b+3	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**
for DG TAXUD	Payments	=2a+2b+3	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**

			Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL MFF 2028-2034**
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**
	Payments	(5)	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**
• TOTAL appropriations of an administrative nature financed from the envelope for specific programmes (all operational headings)		(6)	0	0	0	0	0	0	0	**0**
TOTAL appropriations Under Heading 1 to 3	Commitments	=4+6	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**

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of the multiannual financial framework (Reference amount)	Payments	=5+6	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**

Heading of multiannual financial framework	4	'Administrative expenditure'

DG: TAXUD		Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL MFF 2028-2034**
Ÿ Human resources		0	0	0	0	0	0	0	**0**
Ÿ Other administrative expenditure		0	0	0	0	0	0	0	**0**
TOTAL DG <…….>	Appropriations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

DG: <…….>	Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL MFF 2028-2034**

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Ÿ Human resources		0	0	0	0	0	0	0	**0**
Ÿ Other administrative expenditure		0	0	0	0	0	0	0	**0**
TOTAL DG <…….>	Appropriations	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

TOTAL appropriations under HEADING 4 of the multiannual financial framework	(Total commitments = Total payments)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

EUR million (to three decimal places)

		Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL MFF 2028-2034**
TOTAL appropriations under HEADINGS 1 to 4	Commitments	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**
of the multiannual financial framework	Payments	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**

3.2.2. Estimated output funded from operational appropriations

Commitment appropriations in EUR million (to three decimal places)

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Indicate objectives and outputs			Year **2028**		Year **2029**		Year **2030**		Year **2031**		Year 2032		Year 2033		Year 2034		**TOTAL**	
	OUTPUTS																	
ò	Type[64]	Average cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE[65]…																		
Specificatio				1,5		0,3												1,8
Developme				1,8		2,3		2,2										6,3
Maintenanc								0,2		0,3		0,3						0,8
Support						0,1		0,1		0,9		0,5		0,2		0,2		2,1
Training						0,5		0,5		0,5		0,4		0,1		0,1		2,1
ITSM –				0,1		0,1		0,2		0,2		0,2		0,2		0,1		1,2
Subtotal for specific objective No 1				3,4		3,3		3,3		1,9		1,5		0,5		0,5		14,3
TOTALS				3,4		3,3		3,3		1,9		1,5		0,5		0,5		14,3

64 Outputs are products and services to be supplied (e.g. number of student exchanges financed, number of km of roads built, etc.).

65 As described in Section 1.3.2. 'Specific objective(s)'

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3.2.3. Summary of estimated impact on administrative appropriations

– ☒ The proposal/initiative does not require the use of appropriations of an administrative nature

– The proposal/initiative requires the use of appropriations of an administrative nature, as explained below

3.2.3.1. Appropriations from voted budget

VOTED APPROPRIATIONS	Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL 2028 - 2034**
HEADING 4								
Human resources	0.000	0.000	0.000	0.000	0.000	0.000	0.000	**0.000**
Other administrative expenditure	0.000	0.000	0.000	0.000	0.000	0.000	0.000	**0.000**
Subtotal HEADING 4	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Outside HEADING 4								
Human resources	0.000	0.000	0.000	0.000	0.000	0.000	0.000	**0.000**
Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	0.000	0.000	0.000	**0.000**
Subtotal outside HEADING 4	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
TOTAL	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

3.2.4. Estimated requirements of human resources

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– ☒ The proposal/initiative does not require the use of human resources

– The proposal/initiative requires the use of human resources, as explained below

3.2.4.1. Financed from voted budget

Estimate to be expressed in full-time equivalent units (FTEs)[66]

VOTED APPROPRIATIONS	Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**
Ÿ Establishment plan posts (officials and temporary staff)							
20 01 02 01 (Headquarters and Commission's Representation Offices)	0	0	0	0	0	0	0
20 01 02 03 (EU Delegations)	0	0	0	0	0	0	0
(Indirect research)	0	0	0	0	0	0	0
(Direct research)	0	0	0	0	0	0	0
Other budget lines (specify)	0	0	0	0	0	0	0
• External staff (inFTEs)							

[66] Please specify below the table how many FTEs within the number indicated are already assigned to the management of the action and/or can be redeployed within your DG and what are your net needs.

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20 02 01 (AC, END from the 'global envelope')		0	0	0	0	0	0	0
20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0	0	0	0	0
Admin. Support line	• at Headquarters	0	0	0	0	0	0	0
[XX.01.YY.YY]	• in EU Delegations	0	0	0	0	0	0	0
(AC, END - Indirect research)		0	0	0	0	0	0	0
(AC, END - Direct research)		0	0	0	0	0	0	0
Other budget lines (specify) - Heading 4		0	0	0	0	0	0	0
Other budget lines (specify) - Outside Heading 4		0	0	0	0	0	0	0
TOTAL		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Considering the overall strained situation in Heading 4, in terms of both staffing and the level of appropriations, the human resources required will be met by staff from the DG who are already assigned to the management of the action and/or have been redeployed within the DG or other Commission services.

The Estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes only and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the

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outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure. All appropriations and staffing allocations as of 2028 are indicative.

The staff required to implement the proposal (in FTEs):

	To be covered by current staff available in the Commission services	**Exceptional additional staff***		
		To be financed under Heading 4 or Research	**To be financed from BA line**	**To be financed from fees**
Establishment plan posts	3		N/A	
External staff (CA, SNEs, INT)	3			

3.2.5. Overview of estimated impact on digital technology-related investments

TOTAL Digital and IT appropriations	Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	**TOTAL MFF 2028 - 2034**
HEADING 4								

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IT expenditure (corporate)	0	0	0	0	0	0	0	**0**
Subtotal HEADING 4	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Outside HEADING 4								
Policy IT expenditure on operational programmes	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**
Subtotal outside HEADING 4	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**
TOTAL	3,4	3,3	3,2	1,9	1,5	0,5	0,5	**14,3**

3.2.6. Compatibility with the current multiannual financial framework

The proposal/initiative:

– ☒ can be fully financed through redeployment within the relevant heading of the multiannual financial framework (MFF)

This proposal will be financed by the new Single Market and Customs Program to be included in the MFF 2028-2034.

The estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes only and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the

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outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure. All appropriations and staffing allocations as of 2028 are indicative.

– requires use of the unallocated margin under the relevant heading of the MFF and/or use of the special instruments as defined in the MFF Regulation

– requires a revision of the MFF

3.2.7. Third-party contributions

The proposal/initiative:

– ☒ does not provide for co-financing by third parties

– provides for the co-financing by third parties estimated below:

Appropriations in EUR million (to three decimal places)

	Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**	Total
Specify the co-financing body								
TOTAL appropriations co-financed								

3.3. Estimated impact on revenue

– ☒ The proposal/initiative has no financial impact on revenue.

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– ¨ The proposal/initiative has the following financial impact:

– ¨ on own resources

– ¨ on other revenue

– ¨ please indicate, if the revenue is assigned to expenditure lines

EUR million (to three decimal places)

Budget revenue line:	Appropriations available for the current financial year	Impact of the proposal/initiative[67]						
		Year **2028**	Year **2029**	Year **2030**	Year **2031**	Year **2032**	Year **2033**	Year **2034**
Article …….								

For assigned revenue, specify the budget expenditure line(s) affected.

Other remarks (e.g. method/formula used for calculating the impact on revenue or any other information).

[67] In the case of traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 10 % for collection costs, as proposed in COM(2025)574.

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4. Digital dimensions

4.1. Requirements of digital relevance

Reference to the requirement	Requirement description	Actor affected or concerned by the requirement	High-level Processes	Category
Recital (4)	Administrative cooperation must rely on secure and up-to-date digital communication systems.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information
Art. 4	Adopt the necessary practical arrangements to facilitate the communication of information related to categories of income and capital. Provide a standard computerised format to exchange information.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information
Art. 5	Adopt the necessary practical arrangements to facilitate the communication of information in line	Member States competent authorities for	Establish a Digital Public	Data

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	with OECD CRS. Provide a standard computerised format to exchange information.	exchange of information	Service	Digital solutions Exchange of information
Art. 6	Adopt the necessary practical arrangements to facilitate the communication of information on advance cross-border rulings and advance pricing arrangements. Provide a standard computerised format to exchange information.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information
Art. 7	Adopt the necessary practical arrangements to facilitate the communication of information on the country-by-country reports. Provide a standard computerised format to exchange information.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information
Art. 8	Adopt the necessary practical arrangements to facilitate the communication of information on reportable cross-border arrangements. Provide a standard computerised format	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of

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	to exchange information.			information
Art. 9	Adopt the necessary practical arrangements to facilitate the communication of information reported by platform operators. Provide a standard computerised format to exchange information.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information
Art. 10	Adopt the necessary practical arrangements for the registration and identification of Reporting Platform Operators.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information
Art. 12	Adopt the necessary practical arrangements to facilitate the communication of information reported by Reporting Crypto-Asset Service Providers. Provide a standard computerised format	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information

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	to exchange information.			
Art. 13	Adopt the necessary practical arrangements to facilitate the communication of information reported by Reporting Crypto-Asset Service Providers. Establish a register to allow Crypto-asset operators that do not fall under the scope of Regulation (EU) 2023/1114 (MiCA Directive) to register in one single Member State for the purpose of complying with their reporting obligations.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information
Art. 15	Adopt the necessary practical arrangements to facilitate the communication of information with respect to Top-up tax information returns under Art. 44 of Directive (EU) 2022/2523. Provide a standard computerised format to exchange information.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information

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Art. 16	Adopt the necessary practical arrangements to facilitate the communication of information with respect to notifications of Country-by-Country reporting and the top-up tax information return and exchange of information under Art. 44 of Directive (EU) 2022/2523. Provide a standard computerised format to exchange information.	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information
Art. 36	Adopt the necessary practical arrangements to facilitate the digital and automated verification of the validity of a TIN provided by a reporting entity or a taxpayer	Member States competent authorities for exchange of information	Establish a Digital Public Service	Data Digital solutions Exchange of information

4.2. Data

Type of data	Reference(s) to the requirement	Standard and/or specification (if applicable)

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Tax information on income from employment, director's fees, pensions, income and ownership of immovable property, royalties and non-custodial dividends.	Art. 4	Specifications of the data as per the paragraph 4(1) of the article. XML format is used as common exchange standard.
Tax information from financial data reported by Financial Institutions of each Member State.	Art. 5	Specifications of the data as per the paragraph 5(1) of the article. The common standardised format set out in Annex I and Annex II of the Recast Directive. XML format is used as common exchange standard.
Tax information on advance cross-border rulings and advance pricing arrangements.	Art. 6	Specifications of the data as per the paragraph 6(5) of the article. XML format is used as common exchange standard.
Tax information on country-by-country reports.	Art. 7	Specifications of the data as per the paragraph 7(3) and the standard defined in Article 51(2). XML format is used as common exchange standard.
Tax information on reportable cross-border arrangements	Art. 8	Specifications of the data as per the paragraphs 8(3), 8(7), 8(10), 8(13), of the article and Annex IV for details of hallmarks that make the cross-border arrangement reportable. XML format is used as common exchange standard.
Tax information reported by platform operators	Art. 9	Specifications of the data as per paragraph 2 of Art. 9. XML format is used as common exchange standard.
Tax information pertaining to the registration of	Art. 10	Specifications of the data as per Art. 10. XML

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Reporting Platform Operators		format is used as common exchange standard.
Tax information on Crypto-asset transactions	Art. 12(3) and Annex VI, Section I Reporting Requirements	The common standardised format set out in Annex VI, section II of the Recast Directive, REPORTING REQUIREMENTS. XML format is used as common exchange standard.
Tax information with respect to top-up tax information returns under article 44 of Directive (EU) 2022/2523	Art. 15	Specifications of the data as per Art. 15. XML format is used as common exchange standard.
Tax information with respect to notifications of Country-by-Country reporting and the central filing of the top-up tax information return and the exchange of information.	Art. 16 of the Recast Directive.	Specifications of the data as per the standard defined in Article 51(2). XML format is used as common exchange standard.
Tax information with respect to the verification of the validity of a TIN.	Art. 36 of the Recast Directive.	Specifications of the data as per the standard defined in Article 51(2). XML format is used as common exchange standard.

Alignment with the European Data Strategy

Art. 4 - Mandatory Automatic Exchange of Information on Income from Employment, Director's Fees, Pensions, Income and Ownership of Immovable Property, Royalties and Non-Custodial Dividends AEOI (Automatic Exchange of Information), is a system where tax authorities in different jurisdictions of EU regularly and automatically share financial and taxpayer information with each other to improve transparency and combat tax evasion. Directive Section I (aka DAC1):

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- Automatic exchange of tax information
- Cross-border tax transparency
- Regular and structured reporting
- Improved tax compliance and fraud detection
- Cooperation between tax authorities

The DAC1 Taxation Information System supports the European Data Strategy by:

- Enabling cross-border data flows (core objective).
- Promoting data availability in the public sector
- Strengthening government-to-government (G2G) data sharing
- Supporting fair and efficient data-driven economies
- Contributing to EU data interoperability
- Building trust in data sharing systems
- Supporting timely and reusable data flows
- Advancing European data sovereignty

Art. 5 - Mandatory Automatic Exchange of Financial Information

Automatic exchange of financial account information between EU tax authorities, based on the OECD Common Reporting Standard (CRS), a

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global standard developed to combat tax evasion and increase transparency in the international financial system.

Directive Section II (aka DAC2):

- Requires financial institutions to report account information of non-resident account holders to their national tax authority.
- Covers key financial data, including account balances, interest, dividends, and proceeds from financial assets.
- Enables identification of taxpayers holding offshore financial accounts, improving cross-border tax transparency and compliance.
- Standardises reporting and due diligence rules across the EU, ensuring consistent collection and exchange of financial data among Member States.

The DAC2 Taxation Information System supports the European Data Strategy by:

- Enabling large-scale cross-border data sharing in the financial sector
- Strengthening the EU single market for data (public-sector use case)
- Improving data availability and quality for public authorities
- Building trust and governance frameworks for sensitive data exchange
- Advancing interoperability and standardisation in EU data systems

Art. 6 - Mandatory Automatic Exchange of Information on Advance Cross-Border Rulings and Advance Pricing Arrangements.

Requires Member States to automatically exchange information on cross-border tax rulings and advance pricing agreements so that tax authorities can assess potential tax risks and ensure fair corporate taxation across the EU.

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Directive Section III (aka DAC3):

- Introduces automatic exchange of information on cross-border tax rulings and advance pricing agreements (APAs) between EU Member States.
- Requires tax authorities to share summaries of rulings issued to multinational companies, especially those with cross-border effects.
- Ensures other Member States are informed when a tax ruling may affect their tax base, improving transparency in corporate taxation.
- Creates a central EU repository for tax rulings information, accessible to all Member States for risk assessment and compliance checks.
- Strengthens cooperation and reduces harmful tax practices by limiting secrecy around preferential tax rulings.

The DAC3 Taxation Information System supports the European Data Strategy by:

- Enabling structured cross-border data sharing between tax authorities
- Improving availability of high-value public-sector data
- Strengthening trust and governance in sensitive data exchange
- Supporting EU-wide data harmonisation and consistency
- Enhancing data-driven enforcement and policy-making
- Contributing to the emerging EU “data space” logic in public administration

Art. 7 - Mandatory Automatic Exchange of the Country-By-Country Reports.

Requires multinational enterprises to file a country-by-country report of their revenues, profits, taxes paid, and economic activity, which is

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shared between tax authorities to improve transparency and assess tax avoidance risks.

Directive Section IV (aka DAC4):

- Introduces Country-by-Country Reporting for multinational enterprises with consolidated group revenues.
- Mandates automatic exchange of reports between EU tax authorities, based on the jurisdiction where the ultimate parent entity is located or where subsidiaries operate.
- Enhances tax transparency and risk assessment by enabling authorities to identify profit shifting and base erosion risks.
- Supports coordinated EU action against tax avoidance by improving comparability of multinational corporate structures and economic activity across Member States.

The DAC4 Taxation Information System supports the European Data Strategy by:

- Creating structured, high-value cross-border datasets for public authorities
- Enabling trusted government-to-government data sharing
- Improving data-driven enforcement and policy-making
- Promoting harmonisation and interoperability of financial reporting data
- Supporting the EU goal of a trusted data ecosystem for economic governance

Art. 8 - Mandatory Automatic Exchange of Information on Reportable Cross-Border Arrangements.

Requires intermediaries (or taxpayers in certain cases) to report cross-border tax arrangements with specific “hallmarks” of potential tax avoidance, which are then automatically shared between EU tax authorities to increase transparency and deter aggressive tax planning.

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Directive Section V (aka DAC6):

- Introduces mandatory reporting of certain cross-border tax arrangements that display defined “hallmarks” linked to tax avoidance or aggressive tax planning.
- Places primary reporting obligation on intermediaries and in some cases on taxpayers themselves.
- Requires reporting to national tax authorities within strict deadlines
- Mandates automatic exchange of reported information between EU Member States, enabling cross-border visibility of potentially aggressive tax schemes.
- Aims to increase transparency and deter tax avoidance practices by giving tax authorities early insight into potentially abusive tax arrangements.

The DAC6 Taxation Information System supports the European Data Strategy by:

- Enabling structured cross-border exchange of high-value regulatory data
- Strengthening trusted data flows between public authorities
- Improving availability of timely, actionable data for enforcement
- Promoting standardisation and structured reporting
- Supporting EU-wide data-driven governance and coordination
- Reinforcing the EU model of controlled data sharing for public interest

Dir Art. 9, 10, 11 - Mandatory Automatic Exchange of Information reported by Platform Operators.

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Each Member State shall take the necessary measures to require Reporting Platform Operators to carry out the due diligence procedures and fulfil reporting requirements on Reportable Sellers.

Directive Section VI (aka DAC7):

- Requires a set of information on the Reportable Seller to which the Consideration is paid or credited, available to the Reporting Platform Operator, to be exchanged with the competent authority of the Member State where the Reportable Seller is resident.
- Introduces reporting where the Reportable Seller provides immovable property rental services, in any case to the competent authority of the Member State in which the immovable property is located.
- Imposes the registration within EU of Reporting Platform Operators, to whom an individual identification number is allocated.
- Sets the framework in case a Member State has concluded a competent authority agreement with a non-Union jurisdiction that requires the automatic exchange of information on sellers deriving income from activities facilitated by Platforms.
- Aims to increase transparency and deter tax avoidance practices.

The DAC7 Taxation Information System supports the European Data Strategy by:

- Enabling structured cross-border exchange of high-value regulatory data
- Strengthening trusted data flows between public authorities
- Improving availability of timely, actionable data for enforcement
- Promoting standardisation and structured reporting
- Supporting EU-wide data-driven governance and coordination
- Reinforcing the EU model of controlled data sharing for public interest

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Dir Art. 12 - Mandatory Automatic Exchange of Information reported by Reporting Crypto-Asset Service Providers

The Automatic Exchange of Information (AEOI), a global standard developed to combat tax evasion and increase transparency in the international financial system, is being implemented across the EU using the Crypto-Asset Reporting Framework (CARF), introduced by OECD, to report on Crypto-asset transactions in the framework of Recast Directive.

Directive Section VII (aka DAC8):

- Brings digital assets, such as cryptocurrencies and e-money, under the tax information exchange framework.
- Requires standardized digital data reporting (XML/XSD)
- Imposes new reporting obligations on digital platform operators, exchanges, and wallet providers regarding transactions in crypto-assets.

The DAC8 Taxation Information System supports the European Data Strategy by:

- Enhancing data quality and granularity for greater tax transparency with regard to crypto-assets and their reporting
- Implementing machine-readable, standardized formats across jurisdictions
- Enabling data reuse for policy, regulation, and economic forecasting (a key FAIR principle)
- Supporting Cross-border Data Sharing and data availability that enables access to high-quality public and private sector data across member states
- Assuring data interoperability, reusability and use of common standards
- Promoting data Sovereignty & governance

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- Ensuring Trust, Transparency, Security, Fairness, Ethics and GDPR Compliance

Dir Art. 15 - Exchange of Information with respect to Top-up Tax Information Returns under Article 44 of Directive (EU) 2022/2523.

Mandates each Member State to take the necessary measures to require the filing constituent entity of an MNE group to use a standard form to fulfil the filing obligations under Article 44 of Directive (EU) 2022/2523, with the aim of assuring a minimum tax rate for MNE groups across EU.

Recast Directive Section VIII (aka DAC9):

- Introduces mandatory reporting of top-up tax information returns among Member States.
- Sets specific reporting obligations for the MNE group entities and Member State competent tax authorities.
- Requires reporting to national tax authorities within strict deadlines.
- Mandates automatic exchange of reported information between EU Member States, enabling cross-border visibility of Top-up tax information returns.
- Aims at assuring a global minimum tax rate for MNE groups is applied across EU.

The DAC9 Taxation Information System supports the European Data Strategy by:

- Enabling structured cross-border exchange of high-value regulatory data
- Strengthening trusted data flows between public authorities
- Improving availability of timely, actionable data for enforcement
- Promoting standardisation and structured reporting

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- Supporting EU-wide data-driven governance and coordination
- Reinforcing the EU model of controlled data sharing for public interest

Art. 16 - Notifications for the purpose of Country-by-Country reporting and the central filing of the top-up tax information return and exchange of information.

Mandates each Member State to take the necessary measures to allow the reporting entity under Article 7 or the filing constituent entity of an MNE Group that is filing reports under Article 15 to file a single notification.

Section VIII (aka DAC9):

- Introduces mandatory reporting of top-up tax information returns among Member States.
- Sets specific reporting obligations for the MNE group entities and Member State competent tax authorities.
- Requires reporting to national tax authorities within strict deadlines.
- Mandates automatic exchange of reported information between EU Member States, enabling cross-border visibility of Top-up tax information returns.
- Aims at assuring a global minimum tax rate for MNE groups is applied across EU.

This digital approach on communication between different Taxation Information Systems supports the European Data Strategy by:

- Enabling structured cross-border exchange of high-value regulatory data
- Strengthening trusted data flows between public authorities
- Improving availability of timely, actionable data for enforcement
- Promoting standardisation and structured reporting

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- Supporting EU-wide data-driven governance and coordination
- Reinforcing the EU model of controlled data sharing for public interest

Art. 36 - TIN verification tool

Provides Member States with a tool, developed by the European Commission, that allows a digital and automated verification of the validity of a TIN provided by a reporting entity or a taxpayer.

ToW (TIN-on-the-Web):

- Allows to verify whether a Tax Identification Number (TIN) matches the official national format of a Member State.
- Performs a validation of the structure and syntax of the TIN, helping determine whether the number appears formally correct.
- Supports tax administrations and reporting entities in reducing errors in cross-border tax reporting and automatic exchange of information procedures under DAC frameworks.
- Improves interoperability and data quality by applying harmonised validation rules for TIN formats across EU Member States.
- Does not normally confirm the identity of the taxpayer or whether the TIN belongs to a specific person; it mainly validates the correctness of the TIN format and structure.

This ToW system supports the European Data Strategy by:

- Supporting interoperability of tax data across Member States through standardized Tax Identification Number (TIN) validation.
- Enhancing data quality and reliability by reducing errors in taxpayer identification during cross-border exchanges.
- Enabling reuse of existing taxpayer identification data in line with the once-only principle.

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- Facilitating automated and machine-readable verification of taxpayer identifiers within EU tax information systems.
- Strengthening trusted public-sector data sharing by improving consistency and traceability of exchanged tax records.
- Contributing to harmonised digital taxation services and high-quality reusable datasets within the EU data ecosystem.

Alignment with the once-only principle

In the context of the Directive, information is collected at national level following the once-only principle and is reused through data exchanges among the EU Member States.

Explain how newly created data is findable, accessible, interoperable and reusable, and meets high-quality standards

Art. 4 - MANDATORY AUTOMATIC EXCHANGE OF INFORMATION ON INCOME FROM EMPLOYMENT, DIRECTOR'S FEES, PENSIONS, INCOME AND OWNERSHIP OF IMMOVABLE PROPERTY, ROYALTIES AND NON-CUSTODIAL DIVIDENDS

DAC1 is a Taxation Information System which functions as a Trans-European System with a system-to-system data exchange between Member States' tax databases. There is no central EU database, but the system's approach is a push-based automatic data transmission, where source systems periodically export predefined taxpayer datasets.

In DAC1, the data model is category-driven, covering structured fields (such as employment income, director's fees, pensions, immovable property income, royalties and non-custodial dividends). Each national TIS acts as both a data provider and data consumer node in a distributed network architecture.

DAC1 meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- DAC1 data is structured into predefined categories (e.g., employment income, pensions, property income), making it systematically

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indexable by tax authorities.

- Use of taxpayer identifiers (such as TIN where available) enables reliable matching of records across Member States.
- Data is transmitted through established administrative cooperation channels, ensuring it can be located within national and EU-level tax systems.

Accessible

- Information is exchanged directly between competent tax authorities via secure, regulated communication systems.
- Access is restricted to authorised public bodies, ensuring controlled but reliable retrieval of data.
- The legal framework guarantees continuous availability of data once it has been reported by the source Member State.

Interoperable

- DAC1 defines common categories of income and standardized reporting obligations across Member States.
- Although full technical harmonisation is limited, shared legal definitions ensure semantic interoperability of tax data.
- Use of common identifiers (e.g., TIN where applicable) supports cross-border matching of taxpayer records.

Reusable

- Data is exchanged for multiple lawful tax purposes, including compliance checks, audits, and risk analysis.
- Once collected, it can be reused by receiving tax authorities without re-collection from the taxpayer (supporting the once-only principle).
- Harmonised categories enable secondary analytical uses, such as tax gap analysis and policy evaluation.

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High-quality standards

- DAC1 imposes obligations for completeness, regularity (at least annual exchange), and timeliness of data submission.
- Information is sourced from verified administrative records, enhancing reliability.
- Legal accountability of competent authorities ensures accuracy and consistency of reported data across Member States.

Art. 5 - Mandatory automatic exchange of financial information.

DAC2 can be described as a standardised, high-volume financial data ingestion and exchange module integrated into national tax administration systems for automatic cross-border reporting under the OECD CRS framework.

DAC2 operates as a data pipeline between financial institutions, national tax authorities, and foreign tax administrations. It requires financial institutions to perform data extraction from core banking systems (accounts, balances, income flows) and submit structured reports to domestic tax authorities. National tax systems act as aggregation and validation hubs, performing data quality checks before transmission. Data is exchanged using standardised schemas aligned with the Common Reporting Standard (CRS) to ensure semantic and structural interoperability.

DAC2 meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- DAC2 data is structured using standardized OECD CRS schemas, enabling consistent indexing of financial account information across jurisdictions.
- Taxpayer identification data (e.g., TIN, name, date of birth) enables precise matching and retrieval across Member States' systems.
- Data is transmitted through designated tax authority channels, ensuring it is systematically recorded and traceable within national tax information systems.

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Accessible

- Data is exchanged securely between competent tax authorities via established administrative cooperation networks.
- Access is strictly limited to authorised public bodies under legal gateways, ensuring controlled but reliable availability.
- Once submitted by financial institutions and validated by tax authorities, data becomes accessible for multiple tax administration functions without re-collection.

Interoperable

- DAC2 is based on the OECD Common Reporting Standard (CRS), providing a globally harmonised data model and syntax.
- Standardised fields (account balances, interest, dividends, account holders) ensure semantic and structural interoperability across systems.
- Use of common identifiers and validation rules enables cross-system matching and integration into national tax platforms.

Reusable

- Data is reused by tax authorities for compliance monitoring, risk analysis, audit selection, and enforcement activities.
- Once collected, it supports multiple secondary uses without requiring additional taxpayer reporting, aligning with the once-only principle.
- Harmonised structure allows integration into analytical models and cross-border tax intelligence systems.

High-quality standards

- Data is subject to multi-layer validation: at financial institution level, national tax authority level, and receiving authority checks.

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- DAC2 imposes strict reporting obligations, ensuring completeness, timeliness, and consistency of financial data.
- Standardised CRS formats reduce errors and improve comparability and reliability of datasets across jurisdictions.

Art. 6 - MANDATORY AUTOMATIC EXCHANGE OF INFORMATION ON ADVANCE CROSS-BORDER RULINGS AND ADVANCE PRICING ARRANGEMENTS.

DAC3 is a structured legal–technical interface for exchanging rulings metadata between national tax administration systems and an EU-wide coordination repository. It operates as a regulatory data-sharing module embedded in national tax administration systems, focused on tax rulings and advance pricing agreements (APAs). DAC3 requires tax authorities to extract structured metadata from internal ruling systems (not full documents in all cases) for cross-border-relevant rulings. Each Member State's TIS acts as a data publisher node, transmitting ruling summaries to other Member States' tax systems via secure channels.

DAC3 meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- DAC3 uses a standardised metadata schema for tax rulings and advance pricing agreements, enabling consistent indexing across Member States.
- Each ruling is linked to identifiable entities (taxpayer, jurisdiction, ruling type), making it searchable within national systems and the EU-level repository.
- The central EU repository acts as an indexing layer, allowing Member States to locate relevant cross-border rulings efficiently.

Accessible

- Ruling information is exchanged between competent tax authorities via secure administrative cooperation channels.

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- Access is restricted to authorised public authorities, ensuring controlled but reliable retrieval of sensitive tax information.
- Once reported, rulings become accessible to other Member States without requiring additional requests to taxpayers or issuing authorities

Interoperable

- DAC3 applies a harmonised reporting format for tax rulings and APAs, ensuring semantic consistency across jurisdictions.
- Standardised metadata fields enable integration across different national tax administration systems.
- The system supports cross-border linking of rulings to multinational entities, improving system-to-system compatibility.

Reusable

- Data is reused by tax authorities for risk assessment, transfer pricing analysis, and audit selection.
- Once collected, ruling information supports multiple downstream uses without re-collection from taxpayers (supporting the once-only principle).
- Harmonised structure allows integration into broader tax intelligence and compliance analytics systems.

High-quality standards

- DAC3 requires structured and timely reporting of rulings, ensuring completeness and consistency of submitted data.
- Metadata standardisation reduces ambiguity and improves comparability across Member States.
- Centralised aggregation and cross-checking enhance data reliability and help detect inconsistencies or gaps in reporting.

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Art. 7 - MANDATORY AUTOMATIC EXCHANGE OF THE COUNTRY-BY-COUNTRY REPORTS.

DAC4 is a standardised distributed reporting and exchange module for country-by-country corporate tax data integrated into national tax administration systems and coordinated through an EU-wide interconnection layer. It operates as a data collection interface within national TIS environments, requiring multinational enterprises to submit structured Country-by-Country Reports. Data is generated from corporate consolidation and accounting systems, then transformed into a standard reporting format. National tax administrations act as data ingestion, validation, and forwarding nodes within a distributed exchange network.

DAC4 meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- DAC4 data is structured using a standardised Country-by-Country Reporting template, enabling consistent indexing across Member States.
- Each report is linked to identifiable multinational enterprise groups and tax jurisdictions, allowing precise retrieval in tax administration systems.
- National systems and the EU exchange framework enable systematic cataloguing of Country-by-Country Reporting datasets for cross-border identification.

Accessible

- Data is exchanged between competent tax authorities through secure, regulated administrative cooperation channels.
- Access is restricted to authorised public bodies, ensuring controlled availability of sensitive corporate information.
- Once submitted and validated, data becomes accessible to multiple Member States without requiring additional reporting from the taxpayer.

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Interoperable

- DAC4 uses a harmonised reporting schema aligned with OECD Country-by-Country Reporting standards, ensuring structural and semantic consistency.
- Standardised fields (revenues, profits, taxes, employees, assets) allow integration across different national tax systems.
- The common format enables cross-border comparability and integration into EU-level tax intelligence systems.

Reusable

- Data is reused for tax risk assessment, transfer pricing analysis, and base erosion and profit shifting (BEPS) monitoring.
- Once collected, it supports multiple analytical and compliance purposes without re-collection, aligning with the once-only principle.
- Harmonised structure enables integration into broader statistical, enforcement, and policy evaluation systems.

High-quality standards

- DAC4 imposes mandatory, standardised reporting obligations for large multinational groups, ensuring completeness and comparability.
- Data is subject to validation by national tax authorities before exchange, improving accuracy and reliability.
- The structured OECD-aligned format reduces inconsistencies and ensures high data integrity across jurisdictions.

Art. 8 - MANDATORY AUTOMATIC EXCHANGE OF INFORMATION ON REPORTABLE CROSS-BORDER ARRANGEMENTS.

DAC6 is an event-driven compliance reporting module integrated into national tax administration systems, enabling the capture, structuring, and cross-border exchange of tax arrangement metadata identified through intermediary disclosure obligations. It functions as a regulatory “early-warning” data capture layer within national TIS architectures, focused on reportable cross-border arrangements. Data is generated

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externally by intermediaries (e.g. tax advisors, lawyers, financial institutions) or taxpayers, then submitted into tax administration systems. National tax authorities act as validation and routing nodes, ensuring completeness and compliance before onward transmission.

DAC6 meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- DAC6 uses a standardised reporting template based on predefined “hallmarks”, enabling consistent classification and indexing of reportable arrangements.
- Each disclosure is linked to identifiable entities (intermediaries, taxpayers, jurisdictions), enabling structured retrieval within national tax systems.
- The reporting framework allows tax authorities to catalogue arrangements in searchable databases and EU-level exchanges.

Accessible

- Data is submitted to and exchanged between competent tax authorities through secure, legally governed administrative cooperation channels.
- Access is restricted to authorised public authorities, ensuring controlled availability of sensitive compliance information.
- Once reported, information becomes accessible across Member States without requiring additional disclosure from taxpayers or intermediaries.

Interoperable

- DAC6 applies a harmonised reporting schema and common “hallmark” taxonomy, ensuring semantic consistency across Member States.
- Standardised data fields allow integration into different national tax administration systems.

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- The uniform structure supports cross-border comparability and enables linkage with other DAC datasets (e.g. DAC3 rulings, DAC4 CbCR).

Reusable

- Data is reused for risk assessment, audit selection, and detection of aggressive tax planning schemes.
- Once collected, it supports multiple analytical and enforcement purposes without re-collection from taxpayers (supporting the once-only principle).
- Structured reporting enables integration into broader tax intelligence and compliance analytics systems.

High-quality standards

- DAC6 imposes strict reporting deadlines (typically 30 days) and mandatory disclosure obligations, ensuring timeliness.
- The use of predefined hallmarks improves consistency and reduces ambiguity in reporting.
- Multi-layer validation by tax authorities enhances completeness, accuracy, and reliability of submitted data.

Art. 9 - MANDATORY AUTOMATIC EXCHANGE OF INFORMATION REPORTED BY PLATFORM OPERATORS.

DAC7 is a hybrid system consisting mainly of standardised distributed reporting and exchange module for reportable sellers' tax data reported into national tax administration systems by platform operators and coordinated through an EU-wide interconnection layer. It operates also as a register for platform operators and reportable sellers to assure data collection interface within national TIS environments. Data is generated from corporate consolidation and accounting systems, then transformed into a standard reporting format. National tax administrations act as data ingestion, validation, and forwarding nodes within a distributed exchange network. Data is generated externally by intermediaries (e.g. tax advisors, lawyers, financial institutions) or taxpayers, then submitted into tax administration systems. National tax authorities act as validation

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and routing nodes, ensuring completeness and compliance before onward transmission.

DAC7 meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- DAC7 uses a standardised reporting template based on predefined rules, enabling consistent exchange of tax data on reportable sellers.
- Registration of platform operators and sellers is standardised allowing tax authorities to catalogue platforms and sellers in searchable databases and EU-level exchanges.
- The Member State of Single Registration principle is assuring that the activity of a reportable seller is constantly reported to the competent tax authority of the place of residence.

Accessible

- Data is submitted to and exchanged between competent tax authorities through secure, legally governed administrative cooperation channels.
- Access is restricted to authorised public authorities and users, ensuring controlled availability of sensitive compliance information.
- Once reported, information becomes accessible across Member States without requiring additional disclosure from platform operators.

Interoperable

- DAC7 applies a harmonised reporting schema and common rules taxonomy, ensuring semantic consistency across Member States.
- Standardised data fields allow integration into different national tax administration systems.
- The uniform structure supports cross-border comparability and enables linkage with other DAC datasets.

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Reusable

- Data is reused for risk assessment, audit selection, and detection of fraud and tax avoidance.
- Once collected, it supports multiple analytical and enforcement purposes without re-collection from taxpayers (supporting the once-only principle).
- Structured reporting enables integration into broader tax intelligence and compliance analytics systems.

High-quality standards

- DAC7 imposes strict reporting deadlines and mandatory disclosure obligations, ensuring timeliness.
- The application of business and technical rules improves consistency and reduces ambiguity in reporting.
- Multi-layer validation by tax authorities enhances completeness, accuracy, and reliability of submitted data.

Art. 12 - MANDATORY AUTOMATIC EXCHANGE OF INFORMATION REPORTED BY REPORTING CRYPTO-ASSET SERVICE PROVIDERS – DAC8

The DAC8 Taxation Information System is a hybrid system consisting of the Trans-European System communicating with national DAC8 systems for the automatic exchange of DAC8 information, and the DAC8 Central System, structured as a component-based application with two components serving distinct purposes:

- The DAC8 Central Register (DAC8 CR) made available by the Commission to Member States for the registration and consultation of information regarding Crypto-Asset Operators (CAOs).
- The DAC8 Central Directory (DAC8 CD) supporting the communication of information between the competent authorities of Member States for the reporting of Exchange Transactions operated by Reporting Crypto-Asset Service Providers (RCASPs) on behalf of Crypto-

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Asset Users (CAUs) residing in the EU.

The DAC8 Validation Module (DAC8 VM) is an application developed and tested centrally and provided to MS for the validation of their local DAC8 implementations.

DAC8 meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable, as centralized metadata are maintained in a central register and directory where transactions are linked to Reporting Crypto-Asset Service Providers (RCASPs) identified with a unique number generated by the system.

Accessible, as transfer of information from national systems via CCN allows secure, controlled and lawful access.

Interoperable, as data are exchanged in shared XML format (for structure and validation).

Reusable, as data transactions are curated, documented and include cryptographic fingerprints of origin, transformations, and usage—crucial for audit trails.

High quality of data is assured by the validation module which will be made available for use by the national systems.

Art. 15 - EXCHANGE OF INFORMATION WITH RESPECT TO TOP-UP TAX INFORMATION RETURNS UNDER ARTICLE 44 OF DIRECTIVE (EU) 2022/2523.

DAC9 is a Taxation Information System which functions as a Trans-European System with user-to-system and system-to-system data exchange between Member States' tax databases. There is no central EU database, but the system's approach is a push-based automatic data transmission, where source systems periodically export predefined taxpayer datasets.

In DAC9, the data model is focused on handling the Top-up tax information returns. Each national TIS acts as both a data provider and data consumer node in a distributed network architecture.

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DAC9 meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- DAC9 data form is standardised for MNE groups, making it systematically indexable by tax authorities.
- Use of taxpayer identifiers (such as TIN where available) enables reliable matching of records across Member States.
- Data is transmitted through established administrative cooperation channels, ensuring it can be located within national and EU-level tax systems.

Accessible

- Information is exchanged directly between competent tax authorities via secure, regulated communication systems.
- Access is restricted to authorised public bodies, ensuring controlled but reliable retrieval of data.
- The legal framework guarantees continuous availability of data once it has been reported by the source Member State.

Interoperable

- DAC9 defines common base of income calculation and standardized reporting obligations across Member States.
- Although full technical harmonisation is limited, shared legal definitions ensure semantic interoperability of tax data.
- Use of common identifiers (e.g., TIN where applicable) supports cross-border matching of taxpayer records.

Reusable

- Data is exchanged for multiple lawful tax purposes, including compliance checks, audits, and risk analysis.
- Once collected, it can be reused by receiving tax authorities without re-collection from the MNE groups (supporting the once-only

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principle).

- Harmonised categories enable secondary analytical uses, such as tax gap analysis and policy evaluation.

High-quality standards

- DAC9 imposes obligations for completeness, regularity (at least annual exchange), and timeliness of data submission.
- Information is sourced from verified administrative records, enhancing reliability.
- Legal accountability of competent authorities ensures accuracy and consistency of reported data across Member States.

Art. 16 - Notifications for the purpose of Country-by-Country reporting and the central filing of the top-up tax information return and exchange of information.

Taxation Information System which functions as a Trans-European System with user-to-system and system-to-system data exchange between Member States' tax databases. There is no central EU database, but the system's approach is a push-based automatic data transmission, where source systems periodically export predefined taxpayer datasets.

It meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- data form is standardised for MNE groups, making it systematically indexable by tax authorities.
- Use of taxpayer identifiers (such as TIN where available) enables reliable matching of records across Member States.
- Data is transmitted through established administrative cooperation channels, ensuring it can be located within national and EU-level tax systems.

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Accessible

- Information is exchanged directly between competent tax authorities via secure, regulated communication systems.
- Access is restricted to authorised public bodies, ensuring controlled but reliable retrieval of data.
- The legal framework guarantees continuous availability of data once it has been reported by the source Member State.

Interoperable

- Although full technical harmonisation is limited, shared legal definitions ensure semantic interoperability of tax data.
- Use of common identifiers (e.g., TIN where applicable) supports cross-border matching of taxpayer records.

Reusable

- Data is exchanged for multiple lawful tax purposes, including compliance checks, audits, and risk analysis.
- Once collected, it can be reused by receiving tax authorities without re-collection from the MNE groups (supporting the once-only principle).
- Harmonised categories enable secondary analytical uses, such as tax gap analysis and policy evaluation.

High-quality standards

- obligations for completeness, regularity (at least annual exchange), and timeliness of data submission.
- Information is sourced from verified administrative records, enhancing reliability.
- Legal accountability of competent authorities ensures accuracy and consistency of reported data across Member States.

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Art. 36 - TIN verification tool

ToW (TIN-on-the-Web) is a tool that allows the digital and automated verification of the validity of a TIN provided by a reporting entity or a taxpayer for the purposes of the automatic exchange of information.

ToW meets the principles of findability, accessibility, interoperability, and reusability (FAIR) while maintaining high-quality standards.

Findable

- ToW data is structured around standardized Tax Identification Number formats and country-specific validation rules, enabling efficient identification and matching of taxpayer records across Member States.

Accessible

- TIN validation information is accessible to authorised users and tax administrations through a centrally available EU web-based service, ensuring reliable retrieval of taxpayer identification reference data.

Interoperable

- The system supports interoperability by harmonising TIN validation mechanisms and providing common reference structures usable across different national tax information systems.

Reusable

- Once validated, TIN reference data can be reused across multiple tax administration processes and cross-border exchanges without repeated manual verification, supporting the once-only principle.

High-quality standards

- The system improves data quality by validating the structure and correctness of taxpayer identifiers, reducing inconsistencies, duplication, and identification errors in exchanged tax data.

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Data flows

Type of data	Reference(s) to the requirement(s)	Actor who provides the data	Actor who receives the data	Trigger for the data exchange	Frequency (if applicable)
Art. 4. Tax information on income from employment, director's fees, pensions, income and ownership of immovable property, royalties and non-custodial dividends.	Art. 4	Public authorities	Tax authority of the Member State	Exchanges are performed during periods specified by Art. 4.	Exchange is annually and not later than six months following the end of the calendar year.
Art. 5. Tax information from financial data from Financial Institutions of each Member State.	Art. 5	Financial institutions	Tax authority of the Member State	Exchanges are performed during periods specified by Art. 5.	Exchange is annually and not later than nine months following the end of the calendar year.
Art. 6. Tax information on advance cross-border rulings and advance pricing arrangements.	Art. 6	Tax authority of the Member State	Tax authority of the Member State	Issuance, amendment, or renewal of a cross-border tax ruling or APA	No later than three months after the end of the half-year.
Art. 7. Tax information on country-by-country reports.	Art. 7	MNEs	Tax authority of the Member	Exchanges are performed during periods specified by	Exchange follows annual reporting

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			State	Art. 7.	cycle.
Art. 8. Tax information on reportable cross-border arrangements	Art. 8	Intermediaries	Tax authority of the Member State	Exchanges are performed during periods specified by Art. 8.	The exchange should take place as soon as the information becomes available and in no case later than one month after the end of the quarter in which the information was filed.
Art. 9, 10, 11 - Mandatory Automatic Exchange of Information reported by Platform Operators.	Art. 9, Section III of Annex V	Platform Operators	Tax authority of the Member State	Exchanges are performed during periods specified by Art. 9.	Reporting Platform Operator shall report the information with respect to the Reportable Period to the competent authority of the Member State of election, no later than 31st of January of the year following the calendar year in

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					which the Seller is identified as a Reportable Seller.
Art 12 – Tax information on Crypto-asset transactions	Art. 12	RCASPs	Tax authority of the Member State	Exchanges are performed during periods specified by the DAC8 Directive	The reporting of crypto-asset transactions is an annual exercise. The first reporting year will be 2026 and the exchange of information will start in September 2027.
Art. 15 - Exchange of Information with respect to Top-up Tax Information Returns under Article 44 of Directive (EU) 2022/2523.	Art. 15	MNE groups	Tax authority of the Member State	Exchanges are performed during periods specified by Art. 15.	Top-up tax information return received after the filing deadline, shall be communicated in no case later than 3 months after the date on which it is received.
Art. 16 – Information on notifications for the purpose of Country-by-Country	Art. 16	MNE groups	Tax authority of the Member	Exchanges are performed during	The notification to all the Member

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reporting and the central filing of the top-up tax information return and exchange of information.			State	periods specified by Art. 16.	States concerned should be performed and in no case later than 3 months after the date on which it is received.
Art. 36 – Information on the automated verification of the validity of a TIN provided by a reporting entity or a taxpayer	Art. 36	Reporting entities, taxpayers, public authorities, third-party entities using the service.	Tax authority of the Member State	Exchanges are performed during verification processes.	The verification of the validity of a TIN provided by a reporting entity or a taxpayer should be immediate.

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4.3. Digital solutions

Digital solution	Reference(s) to the requirement(s)	Main mandated functionalities	Responsible body	How is accessibility catered for?	How is reusability considered?	Use of AI technologies (if applicable)
Standard computerised forms for the automatic	Art. 4.	Information to be exchanged is provided in paragraph 4(1) of the	The Commission	Data exchanged is accessible to authorised tax authorities through secure, standardised	Data exchanged is reusable by competent tax authorities for multiple lawful	N/A

exchange of information on Tax information on income from employment, director's fees, pensions, income and ownership of immovable property, royalties and non-custodial dividends.		article.		administrative cooperation channels, ensuring timely and reliable retrieval of information once it has been collected, while remaining restricted to competent authorities in accordance with EU legal and data protection requirements.	purposes, including tax assessment, compliance verification, risk analysis, and audit activities, without requiring re-collection from the taxpayer, in line with the once-only principle and applicable EU legal frameworks.	
Standard computerised forms for the automatic exchange of information on financial data from Financial Institutions of each Member State	Art. 5	Information to be exchanged is provided in paragraph 5(1) of the article. The common standardised format set out in Annex I and Annex II of the Recast Directive.	The Commission	Data exchanged is accessible to authorised tax authorities through secure, standardised CRS-based administrative cooperation channels, ensuring timely, reliable, and controlled retrieval of validated financial account information, in accordance with EU legal and data protection	Data exchanged is reusable by competent tax authorities for multiple lawful purposes, including tax compliance verification, risk assessment, audit selection, and detection of offshore financial assets, without requiring re-collection from reporting financial institutions, in line	N/A

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				requirements.	with the once-only principle and applicable EU regulatory frameworks.	
Standard computerised forms for the automatic exchange of information on advance cross-border rulings and advance pricing arrangements.	Art. 6	Information to be exchanged is provided in paragraph 6(5) of the article.	The Commission	Data exchanged is accessible to competent tax authorities through secure, standardised administrative cooperation channels and a central EU repository of tax ruling metadata, ensuring controlled, timely retrieval of cross-border tax ruling information in accordance with applicable EU legal and confidentiality requirements.	Data exchanged is reusable by competent tax authorities for risk assessment, transfer pricing analysis, and evaluation of cross-border tax ruling practices, enabling multiple downstream analytical and compliance uses without re-collection from taxpayers, in line with the once-only principle and applicable EU legal frameworks.	N/A
Standard computerised forms for the automatic	Art. 7	Information to be exchanged is provided in paragraph 7(3) and the standard defined in Article	The Commission	Data exchanged is accessible to competent tax authorities through secure, standardised	Data exchanged is reusable by competent tax authorities for transfer pricing	N/A

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exchange of information on country-by-country reports.		51(2)..		administrative cooperation systems for the automatic exchange of Country-by-Country Reports, ensuring timely and controlled access to validated multinational enterprise data in accordance with EU legal and confidentiality requirements.	analysis, risk assessment, and evaluation of profit allocation within multinational enterprise groups, enabling multiple analytical and compliance uses without re-collection from taxpayers, in line with the once-only principle and applicable EU regulatory frameworks.	
Standard computerised forms for the automatic exchange of information on reportable cross-border arrangements.	Art. 8	Information to be exchanged is provided in paragraphs 8(3), 8(7), 8(10), 8(13), of the article and Annex IV for details of hallmarks that make the cross-border arrangement reportable.	The Commission	Data exchanged is accessible to competent tax authorities through secure, standardised administrative cooperation channels following mandatory disclosure of reportable cross-border arrangements, ensuring timely and controlled	Data exchanged under DAC6 is reusable by competent tax authorities for risk assessment, early detection of aggressive tax planning schemes, and targeted compliance investigations, enabling multiple	N/A

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				access to validated compliance information in accordance with EU legal and confidentiality requirements.	analytical and enforcement uses without re-collection from taxpayers or intermediaries, in line with the once-only principle and applicable EU regulatory frameworks.	
Standard computerised forms for the automatic exchange of information on Reportable Sellers pursuant to Article 9.	Art. 9	Information to be exchanged is provided in paragraph 2 of Art. 9 and section III of Annex 5).	The Commission	Data is submitted to and exchanged between competent tax authorities through secure, legally governed administrative cooperation channels. Access is restricted to authorised public authorities and users, ensuring controlled availability of sensitive compliance information.	Data is reused for risk assessment, audit selection, and detection of fraud and tax avoidance. Once collected, it supports multiple analytical and enforcement purposes without re-collection from taxpayers (supporting the once-only principle). Structured reporting enables integration	N/A

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				Once reported, information becomes accessible across Member States without requiring additional disclosure from platform operators.	into broader tax intelligence and compliance analytics systems.	
Standard computerised forms for the automatic exchange of information on Reportable Crypto-Assets pursuant to Article 12.	Art. 12(3)	List of information to be exchanged is provided in Section Annex VI of the Recast Directive, Section I Reporting Requirements, for the digital solution; standardised XML format CARF from the OECD is used.	The Commission	Common standards are used to assure homogeneity of data, removing any obstacles to the efficient exchange among national administrations	High-quality public and private sector data across member states will be reused in exchanges of DAC8 data to accommodate the purposes of the DAC8 Directive	N/A
Standard computerised forms for the automatic exchange of information on Top-up Tax information return pursuant to	Art. 15	Information to be exchanged is provided in Art. 15.	The Commission	Information is exchanged directly between competent tax authorities via secure, regulated communication systems. Access is restricted to	Data is exchanged for multiple lawful tax purposes, including compliance checks, audits, and risk analysis. Once collected, it can be reused by receiving	N/A

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Article 15.				authorised public bodies, ensuring controlled but reliable retrieval of data. The legal framework guarantees continuous availability of data once it has been reported by the source Member State.	tax authorities without re-collection from the MNE groups (supporting the once-only principle). Harmonised categories enable secondary analytical uses, such as tax gap analysis and policy evaluation.	
Standard computerised forms for the automatic exchange of notifications for Country-by-Country reporting and the central filing of the top-up tax information return pursuant to Article 16.	Art. 16	Information to be exchanged is provided in Art. 16.	The Commission	Information is exchanged directly between competent tax authorities via secure, regulated communication systems. Access is restricted to authorised public bodies, ensuring controlled but reliable retrieval of data. The legal framework guarantees continuous	Data is exchanged for multiple lawful tax purposes, including compliance checks, audits, and risk analysis. Once collected, it can be reused by receiving tax authorities without re-collection from the MNE groups (supporting the once-only principle). Harmonised	N/A

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				availability of data once it has been reported by the source Member State.	categories enable secondary analytical uses, such as tax gap analysis and policy evaluation.	
TIN validation tool	Art 36	Automatic and instantaneous TIN validation	The Commission	Information is exchanged directly between competent tax authorities via secure, regulated communication systems. Access is restricted to authorised public bodies, ensuring controlled but reliable retrieval of data. The legal framework guarantees continuous availability of data once it has been reported by the source Member State.	The TIN on the Web application will be reused to validate the TIN reported by reporting entities, taxpayers, public authorities, third-party entities using the service.	N/A
Automatic exchange of	Recital. 4	Practical arrangements to facilitate automatic	The	The Commission shall adopt	The Common Communication	N/A

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information – common trunk		exchange of information	Commission	implementing acts establishing common technical specifications	Network infrastructure of the Commission will be reused to support the automatic exchange of information	
Automatic exchange of information – common trunk	2023/2226/ EU (39)	To ensure uniform conditions for the implementation of this Directive, implementing powers should be conferred on the Commission to develop a tool allowing an electronic and automated verification of the correctness of the TIN that has been provided by the taxpayer or the reporting entity or reporting individual. Those powers should be exercised in accordance with Regulation (EU) No 182/2011. The IT tool to be provided to Member States is intended to help increase the matching rates for tax	The Commission	Integration with the TIN on the Web application for the automatic verification of TIN is developed as functionality of the DAC8 Central Register	The TIN on the Web application will be reused to validate the TIN of reporting RCASPs and reported sellers	N/A

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		administrations and improve the quality of the exchanged information in general.				

For each digital solution, explain how the digital solution complies with the requirements and obligations of the EU cybersecurity framework, and other applicable digital policies and legislative enactments (such as eIDAS, Single Digital Gateway, etc.).

Standard template in xml format

Digital and/or sectorial policy (when these are applicable)	**Explanation on how it aligns**
AI Act	Not applicable
EU Cybersecurity framework	Without prejudice to DAC RECAST Directive, Member States shall ensure the security, integrity, authenticity and confidentiality of the data collected and stored for the purpose of this Directive. The DAC RECAST Directive framework is aligned with the EU cybersecurity framework and architecture, since it applies the following principles: **1. Security by Design & Default (GDPR + NIS2)** with, End-to-end encryption (typically TLS or equivalent) ➢ Secure messaging solutions like CCN & CCN2 Mail or CCN/CSI

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	➢ Strong access control and authentication (role-based access, CCN/CCN2 authentication) This aligns with: ➢ GDPR Article 25 (data protection by design/default) ➢ NIS2 Directive (network and information systems security for critical entities) **2. Use of EU Trusted Infrastructure** CCN & CCN2 are operated by the European Commission's Common Domain (DG TAXUD), under strict IT governance. ➢ CCN & CCN2 use closed-loop, government-only networks, insulated from the public internet. ➢ Only certified national systems can connect via the CCN and CCN2. This supports: ➢ ENISA guidance on trusted infrastructures ➢ Digital Europe Programme's goal of sovereign EU cloud and networks **3. Monitoring, Logging & Incident Response** All DAC data flows (e.g., under DAC7/DAC8/DAC9) via CCN & CCN2 are: ➢ Monitored in real time ➢ Logged securely for auditing

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	➢ Backed by incident response protocols Member States must report cyber incidents or cybersecurity events via coordinated channels under the applicable Union legislation. **4. Interoperability & Standardization** CCN & CCN2 use standardized: ➢ XML schemas ➢ Validation mechanisms ➢ Secure certificates for message signing CCN and CCN2 support: ➢ Secure authentication and trusted services ➢ Interoperability frameworks **5. Business Continuity & Redundancy** CCN and CCN2 ensure redundant systems and failover capabilities for critical services like tax data exchanges. The cybersecurity alignment of DAC systems can be assessed against the core principles of the EU cybersecurity framework, including the NIS2 Directive, guidance from the ENISA, and EU principles of trust, resilience, and digital sovereignty.

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	1. Principle of Security-by-Design and Risk Management DAC systems are designed as secure-by-design distributed information systems, where cybersecurity controls are embedded in architecture and operations. • Security requirements are integrated into system design for all DAC systems • Risk-based approaches govern data exchange sensitivity (e.g. financial vs. administrative data) • Member States implement national controls consistent with EU-level coordination requirements • Continuous risk assessment supports adaptation to evolving cyber threats 2. Principle of Confidentiality, Integrity, and Availability (CIA Triad) DAC systems ensure protection of tax data through the foundational cybersecurity principles: • Confidentiality: Access is strictly limited to authorised tax authorities under legal mandates • Integrity: Standardised formats and validation processes ensure data accuracy and prevent tampering • Availability: Secure communication infrastructures ensure continuous cross-border

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	data exchange These principles are consistently applied across all DAC systems, regardless of data type or frequency. 3. Principle of Trust and Controlled Data Sharing DAC systems operationalise trusted digital cooperation between Member States. • Data is exchanged only between verified competent authorities • Legal frameworks define purpose limitation and access rights • Controlled interoperability ensures that sensitive tax data is shared only within a trusted public-sector ecosystem • DAC5 extends trust principles by enabling regulated access to AML-derived intelligence data 4. Principle of Resilience and Continuity of Services DAC infrastructures are designed to ensure cyber-resilient public-sector operations. • Redundant and secure communication channels support uninterrupted data flows • Backup and recovery mechanisms ensure continuity in case of disruption • Systems are designed to maintain functionality under cyber incidents or high

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	operational load • Supports the NIS2 requirement for resilience of essential digital services 5. Principle of Secure Interoperability DAC systems enable cross-border interoperability without compromising security. • Standardised data models (CRS, ETR, CbCR, MDR, DPI, CARF, GIR, DAC reporting schemas) reduce integration risks • Harmonised semantics improve system compatibility across Member States • Secure APIs and communication protocols enable system-to-system integration • Interoperability is implemented with embedded security controls rather than added externally 6. Principle of Accountability and Governance DAC systems operate under a shared governance model across EU and national levels. • Member States are responsible for securing national tax information systems • EU coordination ensures harmonised implementation standards • Auditability and traceability mechanisms support accountability of data exchanges • Incident reporting obligations align with EU cyber incident management

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	requirements 7. Principle of Data Protection and Purpose Limitation Cybersecurity in DAC systems is tightly linked to legal safeguards for sensitive data. • Access is restricted to defined tax and enforcement purposes • Data use is limited by EU legal frameworks (including GDPR where applicable) • Role-based access control ensures least-privilege principles • Logging and monitoring support compliance and misuse detection
eIDAS	DAC RECAST is not aligned with current eIDAS architecture. Exchanges of XML messages in the context DAC automatic exchange of information among national administrations are supported by CCN and CCN2. White-list security is applicable.
Single Digital Gateway and IMI	Not applicable, a Commission infrastructure is used instead, for the exchange of XML files.
Others	Not applicable

Automatic exchange of information

Digital and/or sectorial policy (when these are applicable)	**Explanation on how it aligns**
AI Act	Not applicable
EU Cybersecurity framework	Without prejudice to DAC RECAST Directive, Member States shall ensure the security, integrity, authenticity and confidentiality of the data collected and stored for the purpose of

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	this Directive. The DAC RECAST Directive framework is aligned with the EU cybersecurity framework and architecture, since it applies the following principles: **1. Security by Design & Default (GDPR + NIS2)** with, End-to-end encryption (typically TLS or equivalent) ➢ Secure messaging protocols like CCN & CCN2 Mail or CCN/CSI ➢ Strong access control and authentication (role-based access, CCN/CCN2 authentication) This aligns with: ➢ GDPR Article 25 (data protection by design/default) ➢ NIS2 Directive (network and information systems security for critical entities) **2. Use of EU Trusted Infrastructure** CCN & CCN2 are operated by the European Commission's Common Domain (DG TAXUD), under strict IT governance. ➢ CCN & CCN2 use closed-loop, government-only networks, insulated from the public internet. ➢ Only certified national systems can connect via the CCN and CCN2. This supports:

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	➢ ENISA guidance on trusted infrastructures ➢ Digital Europe Programme's goal of sovereign EU cloud and networks **3. Monitoring, Logging & Incident Response** All DAC data flows (e.g., under DAC7/DAC8/DAC9) via CCN & CCN2 are: ➢ Monitored in real time ➢ Logged securely for auditing ➢ Backed by incident response protocols Member States must report cyber incidents or cybersecurity events via coordinated channels under the applicable Union legislation. **4. Interoperability & Standardization** CCN & CCN2 use standardized: ➢ XML schemas ➢ Validation mechanisms ➢ Secure certificates for message signing CCN and CCN2 support: ➢ Secure authentication and trusted services ➢ Interoperability frameworks

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	5. Business Continuity & Redundancy CCN and CCN2 ensure redundant systems and failover capabilities for critical services like tax data exchanges. The cybersecurity alignment of DAC systems can be assessed against the core principles of the EU cybersecurity framework, including the NIS2 Directive, guidance from the ENISA, and EU principles of trust, resilience, and digital sovereignty. 1. Principle of Security-by-Design and Risk Management DAC systems are designed as secure-by-design distributed information systems, where cybersecurity controls are embedded in architecture and operations. • Security requirements are integrated into system design for all DAC systems • Risk-based approaches govern data exchange sensitivity (e.g. financial vs. administrative data) • Member States implement national controls consistent with EU-level coordination requirements • Continuous risk assessment supports adaptation to evolving cyber threats 2. Principle of Confidentiality, Integrity, and Availability (CIA Triad)

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	DAC systems ensure protection of tax data through the foundational cybersecurity principles: • Confidentiality: Access is strictly limited to authorised tax authorities under legal mandates • Integrity: Standardised formats and validation processes ensure data accuracy and prevent tampering • Availability: Secure communication infrastructures ensure continuous cross-border data exchange These principles are consistently applied across all DAC systems, regardless of data type or frequency. 3. Principle of Trust and Controlled Data Sharing DAC systems operationalise trusted digital cooperation between Member States. • Data is exchanged only between verified competent authorities • Legal frameworks define purpose limitation and access rights • Controlled interoperability ensures that sensitive tax data is shared only within a trusted public-sector ecosystem • DAC5 extends trust principles by enabling regulated access to AML-derived intelligence data

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	4. Principle of Resilience and Continuity of Services DAC infrastructures are designed to ensure cyber-resilient public-sector operations. • Redundant and secure communication channels support uninterrupted data flows • Backup and recovery mechanisms ensure continuity in case of disruption • Systems are designed to maintain functionality under cyber incidents or high operational load • Supports the NIS2 requirement for resilience of essential digital services 5. Principle of Secure Interoperability DAC systems enable cross-border interoperability without compromising security. • Standardised data models (CRS, ETR, CbCR, MDR, DPI, CARF, GIR, DAC reporting schemas) reduce integration risks • Harmonised semantics improve system compatibility across Member States • Secure APIs and communication protocols enable system-to-system integration • Interoperability is implemented with embedded security controls rather than added externally

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	6. Principle of Accountability and Governance DAC systems operate under a shared governance model across EU and national levels. • Member States are responsible for securing national tax information systems • EU coordination ensures harmonised implementation standards • Auditability and traceability mechanisms support accountability of data exchanges • Incident reporting obligations align with EU cyber incident management requirements 7. Principle of Data Protection and Purpose Limitation Cybersecurity in DAC systems is tightly linked to legal safeguards for sensitive data. • Access is restricted to defined tax and enforcement purposes • Data use is limited by EU legal frameworks (including GDPR where applicable) • Role-based access control ensures least-privilege principles • Logging and monitoring support compliance and misuse detection
eIDAS	Non-eIDAS aligned. The automatic exchange of information in the context of DAC8 is based on exchanges of XML messages among national administrations' authenticated users via CCN. White-list security is applicable.
Single Digital Gateway and IMI	Not applicable, a Commission infrastructure is used instead.

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Others	Not applicable

4.4. Interoperability assessment

Digital public service or category of digital public services	**Description**	**Reference(s) to the requirement(s)**	**Interoperable Europe Solution(s)**	**Other interoperability solution(s)**
Automatic exchange of income information	Structured cross-border exchange of predefined income categories (employment, pensions, property income, etc.) between tax authorities on a periodic basis.	Art. 4.	Common structured tax data schemas; CCN/CSI secure exchange network; semantic tax category standardisation	National tax administration systems; secure inter-authority communication channels; taxpayer identification systems (TIN-based matching)
Financial account information exchange (CRS)	Automatic exchange of financial account data (balances, interest, dividends) reported by financial institutions to tax authorities.	Art. 5	OECD Common Reporting Standard (CRS) schema; secure batch exchange systems; standardised financial reporting taxonomy	Banking reporting systems; national tax data warehouses; validation and reconciliation engines
Exchange of tax rulings and APAs	Exchange of metadata on cross-border tax rulings and advance pricing agreements via a centralised EU	Art. 6	Central EU tax rulings repository (metadata index); standardised	National tax ruling databases; cross-border risk analysis tools; structured metadata extraction systems

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	index.		ruling classification schema	
Country-by-country reporting	Exchange of multinational enterprise reports containing aggregated financial and tax data per jurisdiction.	Art. 7	Country-by-Country Reporting (CbCR) XML schema; standardised corporate reporting templates; secure EU exchange channels	Corporate ERP/accounting systems; tax consolidation systems; transfer pricing analytics tools
Mandatory disclosure of cross-border tax arrangements	Event-driven reporting and exchange of reportable cross-border tax arrangements identified through defined hallmarks.	Art. 8	Standardised DAC6 reporting schema; structured hallmark taxonomy; secure rapid exchange mechanisms	Compliance reporting platforms; tax advisory systems; automated risk detection and pattern analysis tools
Reporting by Platform Operators on Reportable Sellers	Register of Platform Operators and Reportable Sellers. Automatic exchange of reported information on reportable sellers between tax authorities on a periodic basis.	Art. 9	NOT APPLICABLE	National tax administration systems; secure inter-authority communication channels; taxpayer identification systems (TIN-based matching)
Mandatory automatic exchange of information	Each Member State shall take the necessary measures to require Reporting Crypto-Asset Service	Art. 12	NOT APPLICABLE	XML message exchange via the Common Communication Network

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reported by Reporting Crypto-Asset Service Providers	Providers to fulfil the reporting requirements and carry out the due diligence procedures laid down in Sections II and III of Annex VI, respectively. Each Member State shall also ensure the effective implementation of, and compliance with, such measures in accordance with Section V of Annex VI of the DAC8 Directive.			
Automatic exchange of information on Reportable Crypto-Assets	Providing necessary practical arrangements to facilitate the communication	Art. 12	NOT APPLICABLE	XML message exchange via the Common Communication Network
Top-up Tax information returns of MNE groups	Automatic exchange of reported information on Top-up Tax information returns reported to tax authorities by MNE groups on a periodic basis.	Art. 15	NOT APPLICABLE	National tax administration systems; secure inter-authority communication channels; taxpayer identification systems (TIN-based matching)
Notifications for the purpose of Country-by-Country reporting and the central filing of the top-up tax	Automatic exchange of reported information on notifications for the purpose of Country-by-Country reporting and the central filing of the top-up tax information return and exchange of information.	Art. 16	NOT APPLICABLE	National tax administration systems; secure inter-authority communication channels; taxpayer identification systems (TIN-based matching)

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information return and exchange of information.				
Tax Identification Number (TIN) verification.	Digital and automated verification of the validity of a TIN provided by a reporting entity or a taxpayer for the purposes of the automatic exchange of information.	Art. 36	NOT APPLICABLE	National tax administration systems; secure inter-authority communication channels; taxpayer identification systems (TIN-based matching)

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4.5. Measures to support digital implementation

For the measures already implemented, the Commission provides continuous support to Member States throughout the life-cylce of each measure. Measures that are yet to be implemented, namely, the exchange foreseen under Article 16 and TIN verification tool under Article 36, the Commission will develop technical specifications for the exchange and the tool together with Member States to be adopted as an implementing act.

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