

To: Taxation WG; Public Affairs and Communications Committee

Commission Launches Call for Evidence on Tax Omnibus

The European Commission (EC) has today launched a call for evidence in preparation of its [proposal for simplifying EU rules on direct taxation](#). The feedback period is open from 16 February to 16 March (midnight Brussels time).

The general objective of the initiative is to simplify the existing EU legal direct taxation framework and support the enhancement of competitiveness in the internal market, without undermining the policy objectives of the Directives concerned (i.e., eliminate double taxation of profits, interest and royalty cross-border payments; ensure tax neutrality for cross-border corporate reorganisations; protect the internal market against aggressive tax planning; and ensure effective resolution of cross-border tax disputes).

This will involve:

- Reducing unnecessary reporting and compliance burden
- Eliminating outdated and overlapping tax rules
- Simplifying tax legislation with the objective to improve competitiveness in the internal market
- Clarifying concepts in tax legislation
- Streamlining and improving the application of tax rules, procedures and reporting requirements

During the 4 February exchange with the Taxation Working Group, the EC explicitly encouraged the industry to submit targeted, provision-level proposals to simplify the EU taxation acquis as it applies to insurers. The EC clarified that, while a full repeal of legislation is not envisaged for policy and political reasons, it is open to addressing identified burdens, overlaps and unnecessary complexity.

In view of developing an Insurance Europe contribution to the call for evidence, as well as to ongoing discussions with the EC and policymakers at EU level, the Secretariat is preparing an overview of key points in line with those identified in [ECO-TAX-25-041](#) and [ECO-TAX-24-098](#). Members have moreover been encouraged to share additional input, including specific examples and detailed use cases demonstrating where and how simplification is necessary ([LPC-TAX-26-014](#)).

Next steps

- 24 February: deadline for Members to submit input for an Insurance Europe response
- 16 March: deadline to submit a response to the call for evidence
- Summer: EC to present taxation simplification package

For more info

For further information, please reach out to Insurance Europe's life team via life@insuranceeurope.eu