

To: Taxation WG, Public Affairs and Communications Committee

Council adopts DAC9 Directive

On 14 April, the Council [adopted](#) the European Commission's [proposal](#) ([FLASH-24-336](#)) to amend the [Directive on administrative cooperation](#) in the field of taxation (DAC9), extending cooperation and information exchange in the area of minimum effective corporate taxation.

In a nutshell, DAC9:

- revises the existing Directive by enhancing tax transparency requirements;
- streamlines the reporting process for large multinational groups by allowing a single entity to submit a Top-Up Tax Information Return (TTIR) on behalf of the entire group, rather than requiring individual filings by each entity in different countries. A uniform TTIR form will be used across the EU, aligned with the template developed by the G20/OECD's Inclusive Framework on Base Erosion and Profit Shifting (BEPS);
- broadens the scope of automatic information exchange between EU member states to include the TTIR.

Next steps

- EU governments will have until **31 December 2025** to put DAC9 into practice.
- The first top-up tax reporting is due by **30 June 2026**.

For more info

For further information on DAC9, please get in touch with the Life Team via life@insuranceeurope.eu