

To: Public Affairs & Communications Committee, Taxation WG

EC adopts a new proposal in the field of taxation

Latest developments

On **28 October 2024**, the European Commission (EC) adopted a [proposal](#) to amend the [Directive on administrative cooperation](#) in the field of taxation (DAC).

The new proposal aims to make it easier for companies to fulfil their filing obligations under the [Pillar 2 Directive](#). DAC lays down the rules and procedures for EU countries' tax authorities to closely cooperate with each other in direct taxation. It sets up a harmonised framework allowing EU countries to help each other by sharing information and through other forms of advanced cooperation.

The new proposal states the following:

- The DAC9 proposal supports the Pillar 2 Directive by making it easier for multinational enterprise groups (MNEs) to comply with their filing obligations under that Directive.
- Under this proposal, MNEs only have to file one top-up tax information return, at central level, for the entire group. This will significantly simplify the filing process and reduce the administrative burden for MNEs.

Next steps

Once adopted by the EU Council, EU governments will have until **31 December 2025** to put DAC9 into practice.

For more info

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