

To: Taxation WG  
From: Personal & general insurance department  
Date: 07-02-2023  
Reference: ECO-TAX-23-031  
Subject: Insurance Europe's responded to the evaluation of the DAC in the field of direct taxation

## Summary

Today 7 February, the secretariat shared Insurance Europe's response to the evaluation of the directive on administrative cooperation (DAC) and its amendments (from DAC2 to DAC6) with Syntesia, a consulting firms tasked by the European Commission (EC) to implement the appraisal.

- Members can find Insurance Europe's response attached to this document (see: ECO-TAX-23-032)
- No blocking concerns were raised respect to the last circulated version.

## Background

On 11 January, the Directorate-General for Taxation and Customs Union (DG TAXUD) announced the launch of an initiative (see [here](#)) to assess the effectiveness, efficiency, and continued relevance of the DAC and its amendments (from DAC2 to DAC6), as well as its coherence with other policy initiatives and priorities and the EU added value.

The study consists of a fully-fledged evaluation of the implementation of the current rules, with particular attention to the period from 2018 onwards. The study will also develop conclusions and present lessons learned in terms of the enhancement of administrative cooperation mechanisms in direct taxation.

The European Commission (EC) mandated a group of consulting firms comprising Syntesia, Ramboll, and London Economics, to implement the evaluation of the DAC initiative (see the introduction letter from the EC: [ECO-TAX-23-004](#)).

In this context, Syntesia contacted the secretariat with the objective of collecting the views of Insurance Europe on the functioning of the directive and to identify key themes of interest. The secretariat committed to forwarding the questionnaire to members and to revert to Syntesia in the coming weeks with a summary of the feedback received.

The secretariat thus asked members to share their contributions (see: [ECO-TAX-23-003](#)) and, using the input received from DE, drafted a first draft Insurance Europe answer. Subsequently, the secretariat shared the first draft produced using DE's contributions, for further inputs (see: [ECO-TAX-23-016](#))

Given that no additional feedback was received, and after having fine-tuned the style of the response following Insurance Europe's guidelines, the secretariat invited members to raise blocking concerns -if any- on the final draft response.

In parallel to the study tasked to the external contractors, the EC will launch a call for evidence and a public consultation (to be published [here](#)). The adoption of the evaluation is expected for Q3 2024.

## Next steps

- Coming weeks: launch of the call for evidence for the evaluation of the DAC (DAC 2 to DAC 6)
- Q2 2023: launch of the public consultation on the evaluation of the DAC



- Q3 2024: adoption by the EC of the evaluation of the DAC