



2026/0168(CNS)

14.10.2026

DRAFT REPORT

on the proposal for a Council directive on administrative cooperation in the field of taxation (recast)
(COM(2026)0308 – C10-0216/2026 – 2026/0168(CNS))

Committee on Economic and Monetary Affairs

Rapporteur: Francisco Assis

(Recast – Rule 113 of the Rules of Procedure)

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the ***■*** symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

CONTENTS

	Page
DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION	5
EXPLANATORY STATEMENT	38
ANNEX: DECLARATION OF INPUT	40

DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the proposal for a Council directive on administrative cooperation in the field of taxation (recast)

(COM(2026)0308 – C10-0216/2026 – 2026/0168(CNS))

(Special legislative procedure – consultation – recast)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2026)0308),
 - having regard to Articles 113 and 115 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C10-0216/2026),
 - having regard to the Interinstitutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts¹,
 - having regard to Rules 113 and 84 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A10-0000/2026),
- A. whereas, according to the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission, the Commission proposal does not include any substantive amendments other than those identified as such in the proposal and whereas, as regards the codification of the unchanged provisions of the earlier acts together with those amendments, the proposal contains a straightforward codification of the existing texts, without any change in their substance;
1. Approves the Commission proposal as adapted to the recommendations of the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission and as amended below;
 2. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;
 3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 4. Asks the Council to consult Parliament again if it intends to amend the Commission proposal substantially;
 5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

¹ OJ C 77, 28.3.2002, p. 1.

Amendment 1

Proposal for a directive

Recital 2

Text proposed by the Commission

(2) This Directive provides for clear and precise rules governing administrative cooperation between Member States to support them in fighting against tax fraud, evasion and avoidance.

Amendment

(2) This Directive provides for clear and precise rules governing administrative cooperation between Member States to support them in fighting against tax fraud, evasion and avoidance, ***in order to safeguard tax revenues and ensure fair taxation.***

Or. en

Amendment 2

Proposal for a directive

Recital 4

Text proposed by the Commission

(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.

Amendment

deleted

Or. en

Amendment 3

Proposal for a directive

Recital 5

Text proposed by the Commission

(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.

Amendment

(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, **capital** and capital **gains**. 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.

Or. en

Amendment 4

Proposal for a directive

Recital 7

Text proposed by the Commission

(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

Amendment

(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 **the fight against tax fraud, evasion and avoidance**.

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.

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.

Or. en

Amendment 5

Proposal for a directive Recital 8

Text proposed by the Commission

(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 OECD⁴ that exchange of information on ownership **and** income from immovable property should include information on beneficial ownership. It is therefore appropriate to enhance the information already exchanged under this category **of income and capital**.

⁴ 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

Amendment

(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 OECD⁴ that exchange of information on ownership, income **and capital gains** from immovable property should include information on beneficial ownership. It is therefore appropriate to enhance the information already exchanged under this category.

⁴ 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>.

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>.

Or. en

Amendment 6

Proposal for a directive Recital 11

Text proposed by the Commission

(11) 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 involved. A high level of transparency is therefore required.

Amendment

(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 has an impact on national tax revenues, which hinders Member States in applying growth-friendly tax policies and promoting social justice.*** 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 involved. A high level of transparency is therefore required.

Amendment 7

Proposal for a directive

Recital 24

Text proposed by the Commission

(24) 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’.

Amendment

(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,*** 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’.

Amendment 8

Proposal for a directive

Recital 25

Text proposed by the Commission

(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 necessary to limit*** any common rules on reporting to cross-border situations, ***namely those*** involving either

Amendment

(25) Given that the primary objective of this Directive concerning the reporting of potentially aggressive cross-border tax-planning arrangements ***is to preserve*** the proper functioning of the internal market, any common rules on reporting to cross-border situations, ***at the level of the Union should be calibrated to what is necessary***

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.

to achieve this objective, - that is, situations 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.

Or. en

Amendment 9

Proposal for a directive Recital 27

Text proposed by the Commission

(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.

Amendment

(27) Given the experience with exchanges of information regarding potentially aggressive cross-border arrangements and with the objective of reducing administrative burden 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.

Or. en

Amendment 10

Proposal for a directive Recital 28

Text proposed by the Commission

(28) ***The implementation of the Global Minimum Tax via Council Directive (EU) 2022/2523¹⁰ ensures that all companies in scope are subject to an effective tax rate of at least 15%.***

Amendment

deleted

¹⁰ ***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>

Or. en

Amendment 11

Proposal for a directive Recital 29

Text proposed by the Commission

Amendment

(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 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.

deleted

Or. en

Amendment 12

Proposal for a directive Recital 30

Text proposed by the Commission

(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.

Amendment

(30) To 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.

Or. en

Amendment 13

Proposal for a directive

Recital 31

Text proposed by the Commission

(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, **consequently 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

Amendment

(31) The **added value of** generic nature of hallmarks of category A under Directive (EU) 2018/822 for tax administrations in fighting tax fraud, evasion and avoidance **has not been clearly established. These hallmarks can however create** reporting **burdens for companies and a corresponding operational processing burden for tax administrations.** It is therefore **appropriate to reconsider whether** such generic hallmarks **should continue to apply.** In addition, and building on the work of the EU Code of Conduct for business taxation both in the

Hallmark C1 with the decisions taken by Member States collectively in those areas.

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.

Or. en

Amendment 14

Proposal for a directive Recital 36

Text proposed by the Commission

(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 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.

Amendment

(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 quality of information reported to tax authorities. In order to limit **disproportionate reporting burdens** 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 **further improve the consistency of the information reported by Reporting Platform Operators across the Union, the Commission in consultation with Member States should develop additional common guidance on the application of key concepts, in particular 'sale', 'Consideration' and the counting of**

Relevant Activities. To ensure alignment with international standards and prevent regulatory fragmentation worldwide, this new set of rules **and future guidance** should **also** be closely aligned with those simultaneously developed by the OECD in the context of the Model Rules for Digital Platforms.

Or. en

Amendment 15

Proposal for a directive Recital 37

Text proposed by the Commission

(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

Amendment

(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.

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 ***strengthening*** the coordination of Member States' ***enforcement*** actions, ***including the application of penalties***, and the introduction of provisions that allow for effective compliance measures to be undertaken. To that end, Member States should ***make full use of*** the central register to share information with other competent authorities, to support timely, consistent ***and coordinated*** actions in identifying and tackling, non-compliance with registration or reporting requirements by a Platform Operator established outside of the Union.

Or. en

Amendment 16

Proposal for a directive Recital 62

Text proposed by the Commission

(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,

Amendment

(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 ***similar*** 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.

such entities should be allowed to file those notifications centrally in one Member State. The Member States should then ensure that provisions on exchange *of* information contained in the notifications are applied and, consequently, only one notification would be filed per MNE group.

Or. en

Amendment 17

Proposal for a directive Recital 62 a (new)

Text proposed by the Commission

Amendment

(62a) Where a Member State does not receive an expected notification under Section II of Annex III or Article 44(4) of Directive (EU) 2022/2523, it should contact the expected filing entity to establish whether the notification was instead filed centrally in another Member State under Article 16. If so, the competent authorities concerned should determine the reason for not exchanging the required information and resolve the missing exchange without undue delay. If the notification was not filed centrally, local filing is required.

Or. en

Justification

Connected to the previous recital and is introduced for greater procedural clarity on the steps and consequences to be followed where an expected notification is not received.

Amendment 18

Proposal for a directive Recital 80

Text proposed by the Commission

(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.

Amendment

(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. ***Such feedback should include relevant information about the obstacles encountered and cover systemic issues and, where appropriate, individual cases, such as where information cannot be matched with a taxpayer, does not concern a person liable to tax in the receiving Member State or is otherwise redundant for the purposes of this Directive, so as to support the continuous improvement of the exchange of information.*** In practice, this mandatory feedback should be done by arrangements agreed upon bilaterally and with the technical support of the Commission. ***The Commission shall take such reporting from Member States into account for the purposes of advancing with further legislative reviews to address persisting loopholes and weaknesses of the present directive.***

Or. en

Amendment 19

**Proposal for a directive
Recital 105**

Text proposed by the Commission

(105) In order to create more certainty for taxpayers and ensure a level playing field across the EU, the possibility ***to establish***

Amendment

(105) In order to create more certainty for taxpayers and ensure a level playing field across the EU, ***this Directive lays down***

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 **field**. 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.

objective and verifiable indicators of substantive economic activity for the purposes of point D.2(a) of Part II of Annex IV, thereby enhancing legal certainty for taxpayers and intermediaries and promoting a consistent application across Member States. It also provides for the possibility **of** further common rules on the criteria included in some of the specific hallmarks. Implementing acts should provide taxpayers and tax administrations with detailed and clear rules, **in particular** on the criteria for the requirements set out in Part II, points D.2(a) and (b) of Annex IV, with the aim **of ensuring** uniform application of **this** Directive, **reducing** the compliance burden and **levelling** the playing **field**. Such measures **can** 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 **those** implementing acts.

Or. en

Amendment 20

Proposal for a directive Recital 105 a (new)

Text proposed by the Commission

Amendment

(105a) Member States may also, within the framework of administrative cooperation, develop common guidance on the practical application of the wider set of the hallmarks and the main benefit test set out in Annex IV. Such guidance may further support a common understanding and a coherent application of the reporting requirements and contribute to greater consistency and predictability in the application of this

Directive throughout the Union.

Or. en

Justification

Connected to, and expands on, the previous recital to bring greater clarity.

Amendment 21

Proposal for a directive Recital 107 a (new)

Text proposed by the Commission

Amendment

(107a) The categories of income and capital subject to automatic exchange of information currently do not extend to other high-value assets, such as vessels, aircraft, art, jewellery and precious metals, including where held in free ports or safe deposit boxes. Nor do they extend to information on the beneficial ownership of, or gains on the disposal of, such assets. Their exclusion leaves a potential gap that could be exploited for tax avoidance or evasion. The Commission should therefore assess the need for, and appropriate means of, extending automatic exchange to those assets, to information on their beneficial ownership and to gains on their disposal, having regard to the risk of tax evasion and avoidance associated with each category, the capacity of tax authorities to identify and value such assets, and the need for a common Union approach to address those risks effectively.

Or. en

Justification

Related to changes in scope of article 4 on Automatic Exchange of Information on income.

Amendment 22

Proposal for a directive Article 1 – paragraph 1

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 23

Proposal for a directive Article 1 – paragraph 3 – subparagraph 1

Text proposed by the Commission

This Directive shall not affect the application in the Member States of the rules on mutual assistance in criminal matters. **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.**

Amendment

This Directive shall not affect the application in the Member States of the rules on mutual assistance in criminal matters.

Or. en

Amendment 24

Proposal for a directive Article 1 – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

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.

deleted

Or. en

Amendment 25

Proposal for a directive

Article 3 – paragraph 1 – point 19 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

‘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 conditions set out in points (a) to (e) is met, ***unless the conditions set out in point (f) are satisfied:***

‘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 conditions set out in points (a) to (e) is met:

Or. en

Amendment 26

Proposal for a directive

Article 3 – paragraph 1 – point 19 – paragraph 1 – point f

Text proposed by the Commission

Amendment

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

deleted

(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.

Or. en

Amendment 27

Proposal for a directive

Article 4 – paragraph 1 – subparagraph 1 – point d

Text proposed by the Commission

(d) ownership , including beneficial ownership as defined in Article 2(1), point 28 of Regulation (EU) 2024/1624 of the European Parliament and of the Council²⁷ , of **and** income from immovable property;

²⁷ 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>.

Amendment

(d) ownership , including beneficial ownership as defined in Article 2(1), point 28 of Regulation (EU) 2024/1624 of the European Parliament and of the Council²⁷ , of income, **and capital gains** from immovable property;

²⁷ 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>.

Amendment 28

Proposal for a directive

Article 16 – paragraph 1 – subparagraph 3 – point d

Text proposed by the Commission

(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;

Amendment

(d) identification, ***tax residence and address*** 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;

Amendment 29

Proposal for a directive

Article 16 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Where the competent authority of a Member State does not receive, within the deadline specified in paragraph 2, a notification that it expects to receive by way of automatic exchange of information concerning one or more constituent entities located in that Member State, it shall contact the filing entity who shall provide information on whether the notification was filed centrally in another Member State.

Justification

Provides procedural clarity on the basis of the changes to article 16.

Amendment 30

Proposal for a directive

Article 16 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. Where, pursuant to paragraph 2a, it is established that the notification was filed centrally in another Member State, the competent authority that did not receive the notification shall inform the competent authority of that Member State, who shall, without undue delay, exchange the notification.

Or. en

Justification

Provides procedural clarity on the basis of the changes to article 16.

Amendment 31

Proposal for a directive

Article 16 – paragraph 2 c (new)

Text proposed by the Commission

Amendment

2c. Where the notification is not filed centrally, the obligations laid down in Section II of Annex III to this Directive and Article 44(4) of Directive (EU) 2022/2523 shall apply.

Or. en

Justification

Provides procedural clarity on the basis of the changes to article 16.

Amendment 32

Proposal for a directive

Article 25 – paragraph 5

Text proposed by the Commission

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.

Amendment

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 **shall** support the coordination of Member States' actions to ensure compliance **and support enforcement**, including **as regards the application of** the penalties referred to in Article 34.

Or. en

Amendment 33

Proposal for a directive

Article 28 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Where the competent authority of a Member State that has received information under this Directive becomes aware, or has reason to believe, that the information concerning a person liable to tax is inaccurate or duplicated, it shall without undue delay provide substantiated feedback to the competent authority of the Member State that provided the information.

Or. en

Justification

Takes into account the recommendations on the recast of DAC from the European Data Protection Supervisor to enhance the accuracy and usefulness of data exchanged under the Directive.

Amendment 34

Proposal for a directive Article 28 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. Where the competent authority of a Member State that provided the information receives feedback under paragraph 3 or other substantiated feedback, that authority shall take appropriate steps to verify the information and, where the feedback is confirmed, to correct it to prevent its repeated exchange.

Or. en

Justification

Takes into account the recommendations on the recast of DAC from the European Data Protection Supervisor to enhance the accuracy and usefulness of data exchanged under the Directive.

Amendment 35

Proposal for a directive Article 28 – paragraph 2 c (new)

Text proposed by the Commission

Amendment

2c. Where the verification confirms that the information is inaccurate or duplicated, the competent authority of the Member State that received the feedback shall, without undue delay, communicate the inaccuracy or duplication, together with the actions taken as follow-up, to each competent authority to which the information was received.

Or. en

Justification

Takes into account the recommendations on the recast of DAC from the European Data

Protection Supervisor to enhance the accuracy and usefulness of data exchanged under the Directive.

Amendment 36

Proposal for a directive

Article 30 – paragraph 1 – subparagraph 4

Text proposed by the Commission

Such information may also be used for statistical purposes.

Amendment

Such information may also be used for statistical purposes, ***in accordance with the safeguards applicable to the processing of personal data for statistical purposes under Article 89 of Regulation (EU) 2016/679 and Article 13 of Regulation (EU) 2018/1725.***

Or. en

Amendment 37

Proposal for a directive

Article 36 – paragraph 3 – point b

Text proposed by the Commission

(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.

Amendment

(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 ***and the TIN reported corresponds to that same taxpayer.***

Or. en

Amendment 38

Proposal for a directive

Article 38 – paragraph 2

Text proposed by the Commission

2. Member States shall ensure that tax

Amendment

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.

authorities have the power to access and search, directly and immediately **and free of charge**, bank account information available through the bank account registers referred to in Article 16(1) of Directive 2024/1640.

Or. en

Amendment 39

Proposal for a directive Article 38 – paragraph 3

Text proposed by the Commission

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

Amendment

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

Or. en

Amendment 40

Proposal for a directive Article 38 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. Access under paragraphs 1, 2 and

3 shall be subject to appropriate access controls and shall be logged for the purposes of ex-post audit and supervision.

Or. en

Amendment 41

Proposal for a directive Article 39 – paragraph 1

Text proposed by the Commission

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.

Amendment

Member States shall ensure that tax authorities have direct and expeditious access to the information necessary for *the assessment, administration and enforcement of taxation by the competent tax authorities of that Member State*, which is held in existing national registers and databases concerning payments of pensions, in accordance with the conditions laid down by national law. *Such access by tax authorities shall be subject to appropriate access controls and shall be logged for the purposes of ex-post audit and supervision.*

Or. en

Amendment 42

Proposal for a directive Article 43 – paragraph 1

Text proposed by the Commission

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, including the linguistic arrangement to be used for automatic exchange of information pursuant to Articles 4 to 9 and Articles 12,

Amendment

1. The Commission shall be empowered to adopt implementing acts, in accordance with the procedure referred to in Article 51(2), to establish *and, where necessary, update* the standard form in digital format, including the linguistic arrangement to be used for automatic exchange of information pursuant to

15 and 16.

Articles 4 to 9 and Articles 12, 15 and 16.

Or. en

Amendment 43

Proposal for a directive

Article 52 – paragraph 1

Text proposed by the Commission

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.

Amendment

On the basis of a proposal from the Commission, the Council shall, within **3** 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.

Or. en

Amendment 44

Proposal for a directive

Article 53 – title

Text proposed by the Commission

Reporting

Amendment

Reporting *and legislative review*

Or. en

Justification

These changes relate to the revised scope of Article 4 and the further enhancement of the automatic exchange of information.

Amendment 45

Proposal for a directive

Article 53 – paragraph 1

Text proposed by the Commission

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.

Amendment

By 31 December 2030, and every three years thereafter, the Commission shall submit a report on the application of this Directive to the European Parliament and to the Council assessing its impact on the detection and deterrence of tax evasion and tax avoidance, and identify any loopholes in the regulatory framework revealed by this information. The report shall take into account the information and statistical data communicated by Member States under Article 48 and shall assess the quality and usability of the information exchanged, the results achieved, the incremental tax revenues generated, and the illicit practices identified through administrative cooperation under this Directive.

Or. en

Justification

These changes relate to the revised scope of Article 4 and the further enhancement of the automatic exchange of information.

Amendment 46

**Proposal for a directive
Article 53 – paragraph 1 a (new)**

Text proposed by the Commission

Amendment

The report shall further assess the need for, and most appropriate means of, expanding the categories of income and capital subject to automatic exchange of information under Article 4 to further asset categories, including financial assets and non-financial assets such as cash, art, gold or other valuables, wherever held, including in free ports, customs warehouses or safe deposit boxes, ownership of vessels and aircrafts, and

accounts held at larger peer-to-peer lending, crowdfunding and similar platforms. Such an assessment shall also consider the inclusion of information on the beneficial ownership of, and capital gains realised on the disposal of, these assets.

Or. en

Justification

These changes relate to the revised scope of Article 4 and the further enhancement of the automatic exchange of information.

Amendment 47

**Proposal for a directive
Article 53 – paragraph 1 b (new)**

Text proposed by the Commission

Amendment

On the basis of the report, the Commission may submit a legislative proposal to update this Directive, following consultations with Member States and stakeholders.

Or. en

Justification

These changes relate to the revised scope of Article 4 and the further enhancement of the automatic exchange of information.

Amendment 48

**Proposal for a directive
Annex IV – Part II – subpart D – point 2 – point a**

Text proposed by the Commission

Amendment

(a) that do not carry on a substantive economic activity ***supported by adequate staff, equipment***, assets and ***premises; and***

(a) that do not carry on a substantive economic activity, ***sustained by the following indicators:***

- (i) *absence of premises for its exclusive use or premises shared with entities of the same group;*
- (ii) *absence of at least one active bank account or e-money account through which the relevant income is received;*
- (iii) *absence of either:*
 - (A) *one or more appropriately qualified and authorised directors or equivalent persons who are tax resident in, or sufficiently close to, the jurisdiction of residence and who actively and independently exercise their functions; or*
 - (B) *a majority of full-time equivalent employees who are tax resident in, or sufficiently close to, the jurisdiction of residence and are qualified to carry out the activities generating the relevant income;*
- (iv) *absence of assets and equipment proportionate to the activities carried out; and*

Or. en

Justification

Building on Article 52 in relation to the development of hallmarks.

Amendment 49

Proposal for a directive

Annex IV – Part II – subpart D – point 2 – point c

Text proposed by the Commission

(c) where the beneficial owners of such persons, legal arrangements or structures, as defined in Regulation (EU) 2024/1624 , are made unidentifiable.

Amendment

(c) where the beneficial owners of such persons, legal arrangements or structures, as defined in Regulation (EU) 2024/1624 , are made unidentifiable ***or cannot be identified through reasonable means.***

Or. en

Justification

Building on Article 52 in relation to the development of hallmarks.

Amendment 50

Proposal for a directive

Annex V – Section I – paragraph 1 – point A – point 3 – point b

Text proposed by the Commission

(b) facilitates the provision of Relevant Activities for which the aggregate Consideration at the level of the Platform over the previous calendar year is less than EUR 50 000 and that notifies the tax administration of the Member State of election that it opts to be treated as such.

Amendment

(b) facilitates the provision of Relevant Activities for which the aggregate Consideration at the level of the Platform over the previous calendar year is less than EUR 50 000 and that notifies the tax administration of the Member State of election that it opts to be treated as such, ***identifying the Platform Operator's TIN and any Related Entity, as defined in paragraph C.1, that operates another Platform. The tax administration shall record each notification received under this subparagraph for the purpose of enabling cross-referencing of elections made by the same Entity or its Related Entities.***

Or. en

Amendment 51

Proposal for a directive

Annex V – Section I – paragraph 1 – point A – point 3 – point b a (new)

Text proposed by the Commission

Amendment

(ba) The Platform Operator shall renew the notification by [31 January] each year in respect of the preceding calendar year.

Or. en

Justification

Connected to the previous paragraph (b) and is introduced to develop the procedure for renewing the EUR 50 000 threshold election.

Amendment 52

Proposal for a directive

Annex V – Section IV – point F – point 7

Text proposed by the Commission

7. Where a Reporting Platform Operator does not comply with the obligation to report in accordance with Section III , subparagraph A(3) of this Annex after two reminders by the Member State of single registration, that Member State shall, in accordance with Article 34, take the necessary measures to ensure that penalties ***provided*** are implemented in case of infringements, and to revoke the registration of the Reporting Platform Operator made pursuant to Article 10 . The registration shall be revoked not later than after the expiration of 90 days but not prior to the expiration of 30 days after the second reminder.

Amendment

7. Where a Reporting Platform Operator does not comply with the obligation to report in accordance with Section III , subparagraph A(3) of this Annex after two reminders by the Member State of single registration, that Member State shall, in accordance with Article 34, take the necessary measures to ensure that ***effective*** penalties are implemented in case of infringements, and to revoke the registration of the Reporting Platform Operator made pursuant to Article 10 . The registration shall be revoked not later than after the expiration of 90 days but not prior to the expiration of 30 days after the second reminder.

Or. en

Amendment 53

Proposal for a directive

Annex V – Section IV – point F – point 8 – introductory part

Text proposed by the Commission

8. Member States' competent authorities shall ***endeavour to*** notify the following information, of which they are aware and which may be useful to the competent authorities of the other Member States for enforcement purposes, [in relation to cases of non-compliance]

Amendment

8. Member States' competent authorities shall notify the following information, of which they are aware and which may be useful to the competent authorities of the other Member States for enforcement purposes, [in relation to cases of non-compliance] referred to in

referred to in subparagraphs 6 and 7 :

subparagraphs 6 and 7 :

Or. en

Amendment 54

Proposal for a directive

Annex V – Section IV – point F – point 8 – point d

Text proposed by the Commission

(d) any compliance **or** enforcement action taken towards the Platform Operator by one or more Member States, and their results if they are known.

Amendment

(d) any compliance, enforcement action **or penalties** taken, **or planned**, towards the Platform Operator by one or more Member States, and their results if they are known.

Or. en

EXPLANATORY STATEMENT

The proposal for a recast of the Directive on Administrative Cooperation (DAC) was presented by the European Commission on 24 June 2026 as part of the EU's Tax Simplification Package. This package contains two legislative proposals, a direct taxation omnibus and the recast of DAC, with the overall aim to simplify EU tax rules, reduce unnecessary compliance burdens while maintaining strong safeguards against tax fraud, evasion, and avoidance.

The Directive on Administrative Cooperation has become an important tool for cooperation between Member States in the fight against all forms of tax fraud. Since its first adoption in 2011, the Directive has been amended several times, progressively expanding its scope and strengthening the EU's framework for cooperation and exchange of tax information among Member States. The Commission's proposal to recast the Directive is therefore a welcome opportunity to consolidate and streamline the existing rules and improve coherence and legal clarity.

The proposed recast includes a number of important improvements, notably the exchange of beneficial ownership information relating to immovable property and better access to national registers and databases containing important tax information, strengthening tax administrations' ability to identify ownership and assess tax liabilities. In addition, simplifying overlapping notification requirements of country-by-country reporting (DAC 4) and the central filing of top-up tax information returns (DAC9), aligning reporting thresholds for digital platform operators more closely with OECD standards (DAC 7), and introducing an EU-wide TIN (Taxpayer Identification Number) validation tool will all help to reduce duplication, improve consistency and ease compliance for taxpayers and tax administrations, while enhancing the quality and relevance of information exchanged.

At the same time, while simplification is an important objective, it should not come at the expense of tax transparency or reduce the information that tax administrations still need to tackle tax avoidance and evasion. On this basis, the focus of the rapporteur's amendments is to safeguard the ability to detect and address tax risks, strengthen enforcement, and support the continued effective functioning and future development of the Directive.

The rapporteur proposes retaining the reporting obligation for potentially aggressive cross-border tax arrangements (DAC 6) for multinational and domestic groups subject to the OECD's global minimum tax rules, as implemented through Council Directive (EU) 2022/2523. This reflects the limited practical experience of applying those rules and their interaction with DAC 6. Further experience is needed to assess the value of this information to tax authorities and the premature removal of the reporting risks creating an information gap, undermining the ability of tax authorities to identify aggressive tax planning.

The rapporteur regrets that the recast does not build further on the work undertaken under the Unshell Directive (proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU, since withdrawn), particularly its more detailed criteria for identifying cross-border arrangements that may lack economic substance. Building on the existing DAC 6 framework, the rapporteur therefore proposes to incorporate selected Unshell criteria directly into the relevant DAC6 hallmark. Doing so provides greater clarity on how economic substance is assessed and strengthens the existing framework, rather than deferring this work entirely to a future Council implementing

act.

More generally, while unnecessary duplication of reporting requirements should be avoided, the rapporteur opposes the proposed anti-gold-plating provision and proposes its removal. Such a provision could impose an overly broad restriction on national reporting requirements, set a ceiling on tax transparency and have the unintended consequence of undermining the broader objective of tackling tax avoidance and evasion.

Finally, the rapporteur strengthens the Directive's feedback and review mechanisms, reflecting recommendations by the European Data Protection Supervisor on more regular feedback and assessments. This is essential to ensure the continued quality and usefulness of exchanged information, to identify opportunities for operational improvements, and to assess where extending automatic exchange to additional asset categories, including non-financial assets, can address tax information gaps and strengthen the fight against tax evasion and avoidance.

ANNEX: DECLARATION OF INPUT

Pursuant to Article 8 of Annex I to the Rules of Procedure, the rapporteur declares that he included in his report input on matters pertaining to the subject of the file that he received, in the preparation of the draft report, from the following interest representatives falling within the scope of the Interinstitutional Agreement on a mandatory transparency register¹, or from the following representatives of public authorities of third countries, including their diplomatic missions and embassies:

1. Interest representatives falling within the scope of the Interinstitutional Agreement on a mandatory transparency register
EUTA - EU transparency register: 189607519323-76
2. Representatives of public authorities of third countries, including their diplomatic missions and embassies
None

The list above is drawn up under the exclusive responsibility of the rapporteur.

Where natural persons are identified in the list by their name, by their function or by both, the rapporteur declares that he has submitted to the natural persons concerned the European Parliament's Data Protection Notice No 484 (<https://www.europarl.europa.eu/data-protect/index.do>), which sets out the conditions applicable to the processing of their personal data and the rights linked to that processing.

¹ Interinstitutional Agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register (OJ L 207, 11.6.2021, p. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2021/611/oj).