Question for written answer E-000805/2026
to the Commission
Rule 144
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Subject: The US Foreign Account Tax Compliance Act (FATCA), transfers of tax data to non-EU countries, and compliance with the General Data Protection Regulation

In its 2018 resolution on the adverse effects of FACTA on EU citizens, particularly on 'accidental Americans'[1], the European Parliament expressed serious concerns regarding respect for fundamental rights, protection of personal data, lack of reciprocity in FATCA agreements, and compliance with EU law.

On 24 February 2025, the Belgian Data Protection Authority[2] ruled that the data transfers carried out under FATCA are contrary to the General Data Protection Regulation. The Cour des Marchés of Brussels also referred several preliminary questions to the Court of Justice of the European Union (CJEU).

1. How does the Commission intend to ensure that any initiative related to exchanging tax information with non-EU countries is fully in line with the positions expressed by Parliament and does not lead to a weakening of the existing data protection safeguards?

2. Does the Commission consider it appropriate to work on such instruments while a national decision requesting compliance has been taken and a preliminary ruling is pending before the CJEU?

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[1] Resolution 2018/2646(RSP) https://www.europarl.europa.eu/doceo/document/TA-8-2018-0316_EN.html.
[2] Decision 79/2025, 24 April 2025, Plainte transfert par le SPF Finances de données personnelles vers autorités fiscales américaines en exécution de l'accord « FATCA » https://www.autoriteprotectiondonnees.be/publications/decision-quant-au-fond-n0-79-2025.pdf.