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E-001469/2024

Answer given by Mr Gentiloni
on behalf of the European Commission
(23.9.2024)

The Council already amended the Council Directive (EU) 2018/822¹ (DAC6) provisions concerned in Directive 2011/16/EU in October 2023² to address the ruling of the Court of Justice of the European Union in case C-694/20. In its latest judgement of 29 July 2024, the Court of Justice confirmed the validity of DAC6 (see C-623/22)³ in light of the principles of equal treatment and non-discrimination, as well as Articles 20 and 21 of the Charter of Fundamental Rights.

The Commission is also evaluating DAC6 as part of the broader evaluation process of Directive 2011/16/EU⁴. The public consultation was open until 31 July 2024. The European Court of Auditors has also started an audit covering DAC6 which should be finalised before 2025. The responses and further analysis on the functioning of the DAC framework will be assessed.

¹ <https://eur-lex.europa.eu/eli/dir/2018/822/oj>

² <https://eur-lex.europa.eu/eli/dir/2023/2226/oj>

³ Judgment of 29 July 2024 in Case C-623/22, *Belgian Association of Tax Lawyers and Others*:
<https://curia.europa.eu/juris/documents.jsf?num=C-623/22>

⁴ <http://data.europa.eu/eli/dir/2011/16/2024-01-01>