

(English version)

**Question for written answer E-004560/25
to the Commission
Lídia Pereira (PPE), Sebastião Bugalho (PPE)
(14 November 2025)**

Subject: Simplification for energy and tax

In its work programme for 2026 ⁽¹⁾, the Commission announced its intention to continue simplification efforts by presenting initiatives for areas including the automotive industry, the environment, taxation, food and feed safety, medical devices and energy product legislation.

On taxation, an omnibus package has been announced for the second quarter of 2026. On energy, an ‘omnibus to simplify energy product legislation’ is also expected in the second quarter of the year.

In light of how difficult it is to adopt EU legislation on taxation — as demonstrated by recent cases ⁽²⁾ — and the obstacles to a fully integrated energy union:

1. Which legislative initiatives on taxation that are in the process of being adopted does the Commission intend to withdraw, amend or change?
2. Which aspects of tax policy does the Commission intend to include in the omnibus proposal, while fully respecting Member States’ national competences and tax sovereignty?
3. What EU energy legislation does the Commission intend to include in the energy omnibus?

Submitted: 14.11.2025

**Answer given by Mr Hoekstra on behalf of the European Commission
(12 February 2026)**

As announced in the 2026 Commission work programme, the Commission intends to withdraw the following proposals on taxation:

- Proposal for a Council Directive on transfer pricing.
- Proposal for a Council Directive on laying down rules on a debt-equity bias reduction allowance and on limiting the deductibility of interest for corporate income tax purposes.
- Proposal for a Council Directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU.
- Proposal for a Council Directive implementing enhanced cooperation in the area of financial transaction tax.

The 2026 Commission work programme also announced a proposal for an Omnibus on taxation. It is scheduled to be proposed by the end of the second quarter of 2026.

It will aim to simplify, streamline and clarify several existing corporate tax directives, such as notably the Anti-Tax Avoidance Directive. The proposal will build on an evaluation and an impact assessment and be grounded in extensive consultations.

The Commission also intends to propose a recast of the directive on Administrative Cooperation (Council Directive 2011/16/EU) (DAC) by the end of the second quarter of 2026.

This proposal aims at consolidating the DAC and its eight amendments into a single legal instrument. The consolidation will be supplemented by several new amendments aimed notably at simplifying, clarifying and enhancing the overall functioning of the DAC.

The ‘Omnibus to simplify energy product legislation’ is scheduled for the second quarter of 2026.

This proposal will cover EU energy-related product legislation (i.e. ecodesign and energy and tyre labelling). It aims to bring simplification benefits along the whole supply and value chain, including for SMEs and consumers.

¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1761126156157&uri=CELEX%3A52025DC0870>

² For example, the proposal for a head office taxation (HOT) system for SMEs.