

(English version)

**Question for written answer E-004813/25
to the Commission
Lídia Pereira (PPE), Paulo Cunha (PPE)
(4 December 2025)**

Subject: Evaluation of the Council Directive on administrative cooperation in the field of taxation (DAC)

The Commission's report on the evaluation of Council Directive 2011/16/EU on administrative cooperation in the field of taxation ⁽¹⁾ reveals that the legal framework established by the DAC is robust, relatively agile and generally consistent with other European initiatives and international parameters.

Nevertheless, although the cost-benefit ratio is clearly positive, businesses and tax authorities continue to shoulder considerable costs. What is more, complex and fragmented implementation creates legal uncertainty and disparities in penalty systems, creating potential for distortion. Problems with the quality and comparability of tax information shared under the directive have also been identified and are particularly evident in DCA6.

1. Does the Commission intend to present a legislative initiative to address the implementation shortcomings identified in the report?
2. If so, would the Commission also consider the recommendations in the European Parliament's report on the implementation of the EU requirements for exchange of tax information: progress, lessons learnt and obstacles to overcome ⁽²⁾?
3. Regardless of a potential legislative initiative, how does the Commission intend to pursue simplification of the DAC and the exchange of tax information?

Submitted: 4.12.2025

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

The Commission is working on a possible legislative proposal to recast the directive on administrative cooperation in the field of taxation (DAC).

The objectives of this initiative are two-fold: first, to simplify and clarify reporting obligations under the DAC, with the aim of reducing the associated burdens for business stakeholders; and second, to implement targeted improvements, with the aim of improving the overall functioning of the DAC.

A public consultation and call for evidence have been recently launched to collect the views of stakeholders on the main policy options.

In addition, the possible legislative proposal will be informed by an impact assessment building on various sources of information including the findings from the evaluation of the DAC, the recommendations arising from the 2021 and 2024 Special Reports by the European Court of Auditors and the recommendations in the European Parliament's report on the implementation of the EU requirements for exchange of tax information.

To ensure a more consistent application of the DAC across Member States the Commission will also explore whether, in addition to legislative changes, common guidance could be developed in certain cases.

¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52025DC0695>

² https://www.europarl.europa.eu/doceo/document/TA-9-2021-0392_EN.html