

(English version)

**Question for written answer E-000805/26
to the Commission
Saskia Bricmont (Verts/ALE), Murielle Laurent (S&D)
(25 February 2026)**

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?

Submitted: 25.2.2026

**Answer given by Mr McGrath on behalf of the European Commission
(29 April 2026)**

Without prejudice to the role of the Commission as guardian of the Treaties, it is for the independent data protection authorities in the Member States (DPAs), under the control of national courts, and ultimately the Court of Justice of the European Union where questions of Union law are involved, to determine whether transfers of personal data from national tax authorities to the US carried out under the bilateral agreements to improve international tax compliance and to implement the US Foreign Account Tax Compliance Act (FATCA) take place in compliance with the General Data Protection Regulation (GDPR).

The Commission closely follows developments in this regard, including in collaboration with the European Data Protection Board. The preliminary ruling in Case C-804/25 on the questions referred by the Cour des Marchés of Brussels is likely to provide important clarifications in this regard.

In general, an appropriate balance must be struck between the right to protection of personal data and the legitimate objectives of general interest, such as the fight against tax avoidance and evasion, including by identifying financial assets that taxpayers may hold abroad.

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>.