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EU Council: Rules to extend cooperation and information exchange to minimum effective corporate taxation adopted

On 14 April 2025 the Council adopted a directive (DAC9) that will extend cooperation and information exchange in the area of minimum effective corporate taxation.

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More transparency and simplified reporting, the Council announces in its recent press release.

The objective of this directive is to put into operation specific provisions of the Pillar 2 Directive that implemented in the EU the G20/OECD global agreement on international tax reform.

DAC9 updates the existing EU's directive on administrative cooperation (DAC) by expanding tax transparency rules. It simplifies reporting for large corporations by enabling central filing a top-up tax information return (TTIR) i.e. one company files for the whole group concerned, instead of local filing i.e. each company files separately. It also introduces a standard form for filing the TTIR across the EU, in line with the one developed by the G20/OECD's Inclusive Framework on Base Erosion and Profit Shifting (BEPS).

Next steps

The DAC directive will enter into force the day after its publication in the Official Journal of the European Union.

Member states will have to adopt and publish, by 31 December 2025, the laws, regulations and administrative provisions necessary to comply with this directive. The first top-up tax reporting is due by 30 June 2026.

More details to be found **here**.

Keywords

information exchange, minimum taxation