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By PwC Deutschland | 12 February 2026

New schedule for ETACA pilot procedure

Following recent consultations at EU level, new ETACA pilot procedures (European Trust and Cooperation Approach) are now expected to begin in April 2026, the Federal Central Tax Office announced. Companies interested in participating can therefore register until the end of March 2026.

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Background

The European Trust and Cooperation Approach (ETACA) is an EU Commission initiative launched in 2021, and subsequently revised in May 2025, promoting a cooperative compliance framework for multinational enterprises (MNEs) and tax authorities. It facilitates transparent dialogue on transfer pricing risks across EU borders to enhance tax certainty and prevent double taxation. The ETACA guidelines aim to support stakeholders during the ETACA Pilot phase and, ultimately, to facilitate the transition to a more permanent implementation of the ETACA Program.

The target

As a result of recent consultations at EU level, new ETACA pilot procedures are now expected to begin in April 2026. Companies interested in participating can therefore register until the end of March 2026. This was announced by the Federal Central Tax Office (FCTO).

Following initial pilot procedures at the end of 2021/beginning of 2022, a revised version of the ETACA Guidelines was presented in July 2025, and new pilot procedures (Second Pilot) are currently expected to begin in April 2026. Companies with group headquarters in Germany that would like to find out more about participating in this new round of pilot procedures can contact the FCTO or the tax office responsible for the group headquarters.

As a risk assessment procedure, ETACA currently offers international corporations only a certain degree of planning security. If legal certainty is desired other bilateral and multilateral procedures such as APA (Advance Pricing Agreement), simultaneous audits or joint audits, or mutual agreement and arbitration procedures may be envisaged.

German regulations

In Germany, the new Section 89b of the General Tax Code which has been in force since March 2024 establishes a framework for the German tax administration's participation in international risk assessment procedures such as ETACA. In addition, new Section 194 (1a) General Tax Code states that the results of an international risk assessment procedure such as ETACA should be considered when determining the scope of a foreign audit.

Source: Federal Central Tax Office, online report of 9 February 2026.

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Keywords

Compliance (Corporate), cooperation