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REGULATORY SCRUTINY BOARD OPINION

**Proposal for a COUNCIL DIRECTIVE on administrative cooperation in the field of
taxation (recast)**

{COM(2026) 308 final}
{SWD(2026) 164 final}
{SWD(2026) 165 final}
{SWD(2026) 166 final}



Brussels,
RSB

Opinion

Title: Impact assessment / Recast of Directive on administrative cooperation in the field of taxation

Overall opinion: POSITIVE WITH RESERVATIONS

(A) Policy context

The DAC is the main piece of EU legislation governing administrative cooperation in direct taxation. It specifies requirements on issues such as exchange of information (on request, automatic and spontaneous), as well as other cooperation instruments (presence in administrative offices or during administrative enquiries, simultaneous controls and joint audits). The objectives of the current initiative are to contribute to strengthening the competitiveness of EU businesses, to enhance the functioning of the internal market, and to support the efforts to fight against tax fraud, evasion and avoidance with a view of safeguarding Member States' tax base, ensuring fair taxation and maintaining a level playing field within the Single Market.

(B) Key issues

The Board notes the additional information provided and commitments to make changes to the report.

However, the report still contains significant shortcomings. The Board gives a positive opinion with reservations because it expects the lead Service(s) to rectify the following aspects:

- (1) The measures related to Tax Identification Numbers (TINs) and automatic exchange of information under DAC1 are not always sufficiently specified.**
- (2) The key assumptions, parameters and evidence base used in the assessment are not clear; the report should also analyse how the use of alternative assumptions would affect the results of the analysis.**
- (3) The report does not sufficiently assess the impacts and risks resulting from the increase in data collection and exchange, in particular for the measures related to Tax Identification Numbers and automatic exchange of information. The proportionality of these measures (4 and 5), and their impacts on fundamental rights including privacy are not adequately assessed.**

This opinion concerns a draft impact assessment which may differ from the final version.

(4) The coherence with related measures in other legislation, such as the EU public country-by-country reporting directive, is not sufficiently analysed.

(C) What to improve

- (1) The report does not sufficiently specify key policy measures included under different policy options, in particular for options ‘improving the accuracy of reported TINS’ and ‘improving the completeness of information exchanged under DAC1’. The report does not adequately specify what type of information is to be collected and exchanged, and from which entities/public bodies the information is expected to be automatically collected and exchanged. The report should also clarify whether some measures are new or not.
- (2) The report should better explain how the values used for the calculation of administrative costs have been derived. It should also assess, based on observational data, the related uncertainty and what difference the use of alternative assumptions would make. It should explain why it was not possible to quantify costs or cost savings resulting from the measures on tax administrations.
- (3) The report needs to assess the legal and technical feasibility, as well as the possible costs, of the obligation to automatically exchange the information held not only by tax authorities, but also held by other national public entities etc. This assessment should take into account the underlying reasons for some member states not collecting or exchanging such information at national level so far.
- (4) Based on a clear definition and an improved assessment of impacts and risks, the report must contain an adequate analysis of the measures included in options 4 and 5 to allow for the assessment of their proportionality.
- (5) The report should provide an assessment of the risks on fundamental rights, including privacy, resulting from the exchange of increased data sets due to TIN identification measures and the automatic exchange of information under DAC 1.
- (6) For the introduction of a centralised TIN verification system, the analysis should also clarify what safeguards will be put in place. For collecting and exchanging information available in the files of other national public entities, the report should specify what measures will be taken to address data protection and privacy concerns. It should assess the resulting increased cybersecurity risks and the measures envisaged to mitigate them.
- (7) The analysis supporting the comparison and identification of preferred options needs to be improved, including sensitivity analysis where relevant to illustrate the impact of different parameters, for example regarding the increase in reporting thresholds from EUR 3,000 to EUR 5,000. The report neither demonstrates why option PO1b is preferred over PO1c adequately, nor why PO2b is preferred over PO2a.
- (8) Coherence with other measures, outside of the strictly defined tax policy area, should also be analysed. The EU country-by-country reporting directive is, for example, a relevant point of consideration for understanding whether policy options under DAC4 and Pillar 2 are coherent with the EU legal framework.
- (9) The monitoring and evaluation framework should contain specific and measurable indicators allowing for an understanding of what success would look like for this initiative.

Some more technical comments have been sent directly to the author Service.

(D) Conclusion

The lead Service must revise the report and its executive summary in accordance with the Board's findings before launching the interservice consultation.

Full title	Proposal for a Council Directive to recast Directive 2011/16/EU on administrative cooperation in the field of taxation
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