

# Decluttering im Bereich der direkten Steuern

*Sicht der EU-Kommission*

Berliner Steuergespräche 1.6.2026

# Ausgangspunkt

- Draghi report / Letta report
- Burden reduction – initiative by the EU Commission
- Increasing competitiveness of EU businesses
- Review of anti-avoidance measures in view of Pillar 2
- Measures to help companies in the scope of Pillar 2
- Simplification package by end of June 2026 including 2 Directive proposals planned
- Council negotiations starting on 1st July under IE Presidency



# Kontext

Tax systems in MS = Combination of national rules and transposed EU directives

Inconsistent application of EU tax rules

Tax environment changes over time and is influenced by international developments

Presence of outdated and overlapping rules



# Probleme

Drivers linked to EU tax rules give rise to the following problems:



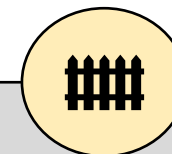
**Excessive tax compliance requirements**  
(due to layering of rules over time)



**Unclear technical EU tax terminology**



**Unequal tax treatment depending on national specificities**



**National tax barriers on cross-border business**  
(due to limited scope EU law)

Identified on basis of analysis, Member State positions and stakeholder consultations undertaken over 15 months



# Ziele



Support investment and  
facilitate cross-border  
company operations



Cut administrative costs  
and enhance legal  
certainty



Boost EU  
competitiveness

- Eliminate unnecessary EU tax compliance burdens
- Introduce clear and predictable EU tax terminology
- Provide a uniform treatment of tax matters in scope of EU directives
- Replace national rules related to EU tax rules with a single harmonised approach



# Tax Omnibus

During 2025, DG TAXUD has undertaken an **extensive study of the Anti-Tax Avoidance Directive (ATAD)**. In addition, consultations with **all Member States, relevant business associations and 75 Multinational Enterprises (MNEs)** have identified several issues that the Omnibus on taxation aims to address. This includes:

- Complexity stemming from fragmented implementation of the corporate tax directives
- Burdensome and costly procedures in applying the rules
- Legal uncertainty from the fragmented landscape

The Omnibus on taxation aims to simplify, streamline and enhance the EU acquis in the field of direct taxation thereby enhancing legal certainty and EU competitiveness.



# Beispiele zu Tax Omnibus

- Harmonise optionality in the Directives by proposing only one option for transposition
- Alignment of definitions and scope
- Simplify the interest limitation rule in ATAD and revise exemptions
- Exemptions e.g. CFC rules, full deductions, full expensing, further simplifications
- ...



# DAC recast

In 2025, DG TAXUD conducted a **comprehensive evaluation of the DAC**. Recommendations from the European Court of Auditors, and consultations involving **all Member States, relevant business associations, and 75 multinational enterprises (MNEs)**, highlighted issues of complexity and legal uncertainty.

- Certain reporting requirements are disproportionate and ineffective.
- Certain notification obligations are duplicative.
- Certain legislative provisions lack clarity, leading to inconsistent interpretation and application.

The recast aims to **simplify and streamline** the functioning of the DAC while safeguarding the fight against tax fraud, evasion, and avoidance.

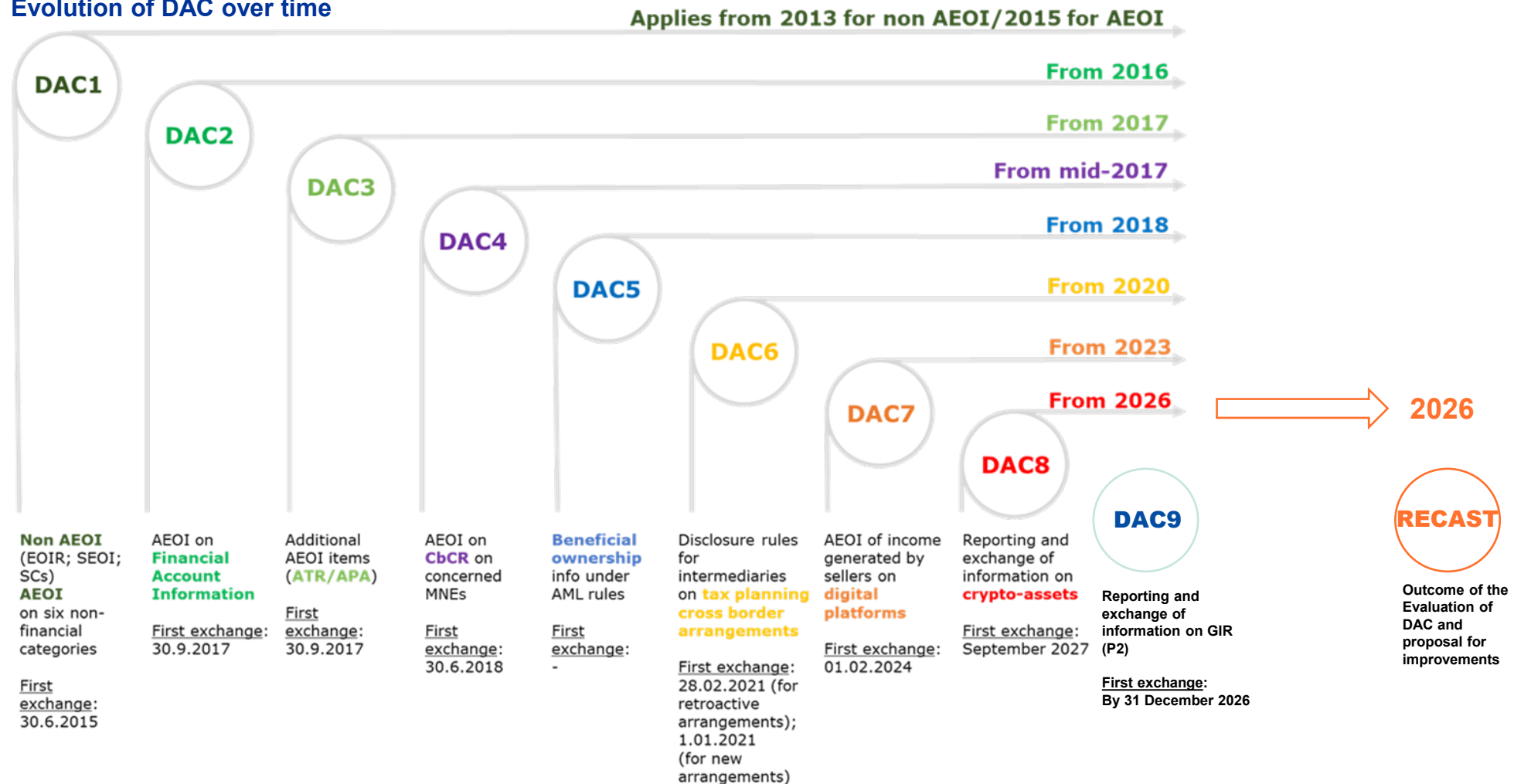
This will **make business easier by reducing complexity and enhancing legal certainty and decreasing administrative burden and costs.**



# DAC Entwicklung

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field taxation and its amendments

Evolution of DAC over time



# Beispiele zu DAC Recast

- Codification of 9 Directives into 1 - recast
- Eliminating reporting hallmarks in DAC6
- Increasing reporting thresholds in DAC7
- One EU-wide notification for DAC4/9 purposes
- Implementation of OECD approach to real estate info
- Accuracy of reported TIN
- Information exchanged under DAC1 – Real Estate
- Access to databases
- More guidance



# Danke



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