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N Ä R I N G S L I V E T S
S K A T T E -
D E L E G A T I O N

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Remissyttrande

The European Commission Proposal for a Council Directive on administrative cooperation in the field of taxation (recast), COM(2026) 308 final

Introduction in Swedish

Yttrandet är på engelska i sin helhet för att undvika oklarheter med översättning och för att underlätta den fortsatta beredningsprocessen i internationella fora.

Opinion

Näringslivets skattedelegation (NSD) welcomes the European Commission's proposal to recast and simplify the Directive on Administrative Cooperation in the field of taxation (DAC). The proposal is a constructive and timely attempt to make the EU framework for administrative cooperation in taxation clearer, more coherent and less burdensome for businesses.

NSD welcomes, in particular, the consolidation of the existing DAC framework into one legal act, the streamlining of DAC4 and DAC9 notifications, the proposed changes to DAC6 and DAC7, and the Commission's ambition to implement the "once-only" principle more effectively. These measures can improve legal certainty, reduce duplicate compliance work and strengthen the functioning of the internal market.

NSD's starting point is that EU-level harmonisation in the field of direct taxation must lead to genuine and measurable simplification for businesses operating across borders. Uniformity of rules does not in itself reduce the compliance burden where harmonised rules retain unnecessary reporting, create overlapping obligations or are applied differently in practice by Member States. The DAC recast should therefore be assessed against

whether it materially reduces administrative costs and improves predictability for taxpayers, intermediaries and tax administrations.
Assessed against this standard, NSD supports the proposal subject to the amendments and clarifications set out below.

In summary, NSD's key positions are as follows:

- **Overall simplification objective:** NSD supports the recast but considers that the proposal could have gone further in meeting the Commission's objective to reduce administrative burdens by at least 25 per cent for all companies and 35 per cent for SMEs.

- **DAC6:** NSD strongly welcomes the proposed Pillar 2 carve-out, the deletion of Category A hallmarks and the intention to clarify the Main Benefit Test. However, NSD considers that DAC6 reporting should be abolished also for smaller groups outside Pillar 2, or, alternatively, that substantially more remaining hallmarks should be removed.

- **Main Benefit Test:** The Main Benefit Test must be defined and applied uniformly throughout the Union. Authoritative EU-level guidance is essential to prevent divergent national interpretations and defensive reporting.

- **DAC7:** NSD welcomes the removal of the transaction threshold and the increase of the monetary threshold for sales of goods to EUR 3,000. This is a proportionate and practical simplification.

- **DAC4 and DAC9:** NSD welcomes a single DAC4/DAC9 notification, a common template, a harmonised deadline and central filing. NSD nevertheless considers that continued DAC4 Country-by-Country Reporting should be exempted for groups already within the scope of Pillar 2.

- **TIN verification:** NSD supports an EU-level automated TIN verification tool and the resulting possibility for reporting entities to submit less identifying information once the TIN has been verified.

- **Once-only principle and data protection:** NSD supports reducing repeated requests for information from taxpayers and businesses. However, access by tax authorities to information held by other public authorities must remain strictly necessary, proportionate and limited to defined tax purposes.

- **EDPS recommendations:** NSD urges that the European Data Protection Supervisor's recommendations be fully reflected in the final directive, including safeguards concerning foreseeable relevance, purpose limitation, restricted access to public

registers, retention, periodic review, erasure or anonymisation of unnecessary data, and data-subject rights.

Background

The DAC is the central EU framework governing administrative cooperation in direct taxation. Since its initial adoption, it has been expanded repeatedly to cover, among other matters, financial account information, cross-border tax rulings, Country-by-Country Reporting, reportable cross-border arrangements, platform operators, crypto-assets and Pillar 2 information. The accumulation of amendments has made the framework more complex and less user-friendly for businesses, intermediaries and tax administrations.
The Commission's proposal would recast the existing DAC framework into a single directive while introducing targeted amendments intended to simplify reporting, improve data quality and reduce duplicative processes. The proposal forms part of the Commission's broader simplification agenda, which aims to reduce administrative burdens by at least 25 per cent for all companies and by at least 35 per cent for SMEs.

The Commission identifies several areas in which the current system creates disproportionate compliance costs or produces information of limited practical value. These include reporting under DAC6, duplicative notifications under DAC4 and DAC9, the DAC7 reporting threshold for the sale of goods, weaknesses in taxpayer identification and gaps in the completeness of information exchanged under DAC1.

NSD agrees that a common EU framework is necessary where the objective is cross-border exchange of information between tax administrations. Such action can improve legal certainty and prevent fragmentation. At the same time, the final directive must remain proportionate. It should remove low-value reporting, avoid overlapping obligations and preserve sufficient national flexibility in implementation.

The proposal in short

The proposal consolidates Directive 2011/16/EU and its subsequent amendments into one legal act. Its main substantive changes include:

1. a targeted simplification of DAC6, including a Pillar 2 carve-out, removal of Category A hallmarks and guidance on the Main Benefit Test;

2. an adjusted DAC7 threshold for the sale of goods, through removal of the transaction threshold and an increase of the monetary threshold to EUR 3,000;

3. one notification covering both DAC4 Country-by-Country Reporting and DAC9 top-up-tax information returns, with a common template, harmonised deadline and central filing;

4. a new EU-level tool for digital and automated verification of Taxpayer Identification Numbers;

5. changes to DAC1 intended to improve the completeness of exchanged information, including access by tax authorities to relevant information held by other public authorities; and

6. updated provisions on data protection, data retention, data breaches, secure information exchange and access controls.

Comments

Codification, legal certainty and general simplification

NSD strongly welcomes the recast of the DAC into a single legal instrument. The present framework has been amended repeatedly over more than a decade. A consolidated text is important for businesses that must understand, implement and comply with reporting obligations across several Member States.

A codified and coherent framework can reduce legal uncertainty, lower the costs of obtaining advice and make it easier for businesses to identify their obligations. It can also improve consistency in implementation by national tax administrations. However, codification alone is not sufficient. The recast must also remove obligations that are duplicative, disproportionate or of limited value for tax authorities.

NSD therefore considers that the Commission should assess the final directive against the practical burden-reduction targets set for businesses and SMEs. New obligations introduced during the legislative process should be accompanied by a clear assessment of whether they reduce or increase reporting volumes, implementation costs and legal uncertainty. The Commission's proposal should have gone further, e.g. by abolishing DAC6 for smaller groups, exempting pillar II groups from DAC4 and strengthening data protection and confidentiality aspects of i.a. DAC1.

DAC2 and DAC8 — OECD alignment and proportionate implementation

NSD considers that the recast should preserve full alignment with the OECD Common Reporting Standard and its Commentary. A Reporting Financial Institution should not be required to obtain a new self-certification where it already holds a valid and reliable self-certification containing the information required under the amended rules, unless there has been a change in circumstances or the institution otherwise knows or has reason to know that the information is incorrect or unreliable.

Technical specifications, reporting schemas, validation rules and national guidance should not introduce additional collection or reporting requirements without a clear legal basis in the Directive. Existing documentation and verified information should be reused in accordance with the once-only principle, thereby avoiding unnecessary customer contacts and implementation costs.

DAC6 — Reportable Cross-Border Arrangements

NSD strongly welcomes the proposal to exclude groups within the scope of the Pillar 2 Directive from DAC6 reporting. Pillar 2 groups are already subject to extensive reporting, calculation, compliance and audit obligations under the global minimum-tax framework. The current requirement for those groups to comply in parallel with DAC6, where the relevant risks are already addressed through Pillar 2, imposes costs without commensurate benefits.

NSD also welcomes the deletion of Category A hallmarks. Generic hallmarks have generated a substantial amount of reporting while providing limited practical value for tax administrations. Their removal should reduce unnecessary and defensive reporting of ordinary commercial transactions. The proposed extension of the reporting deadline from 30 to 90 days is likewise a sensible measure, as it should improve the quality and completeness of filings while reducing unnecessary pressure on intermediaries and taxpayers.

However, NSD considers that the proposal should be more ambitious. Smaller groups outside the scope of Pillar 2 will remain subject to DAC6 reporting, despite the fact that compliance costs are often proportionately higher for smaller businesses. The Commission itself recognises that smaller MNE groups, including companies with fewer than 50 employees, will continue to account for a substantial share of the remaining reporting population. In an evaluation performed on behalf of the Directorate-General for Taxation and Customs Union[1], relating to the effectiveness of the DAC framework, it is evident that DAC6 cannot demonstrate specific tax revenues and, moreover, efficiency is limited by complexity, uneven data quality, and lack of consistency. Furthermore, the report clarifies that it is still not possible to establish a causal effect on aggressive tax planning based on the material analysed. When assessing the DAC6 frameworks continued application for entities outside the Pillar 2 it is also relevant to weigh the administrative burden against the expected benefit. When the CBCR reporting framework was implemented in the EU (and thereafter also the Pillar 2 framework), the 750 MEUR threshold was chosen based on an OECDs analysis concluding that such threshold was designed to capture 90% of the MNEs global revenues, where only 10-15% of all MNE:s would be required to submit CBCR.[2] Therefore, keeping the DAC6 framework for entities outside Pillar 2 will continue to add to the compliance burden for 85-90% of all MNEs in order to safeguard only 10% of global revenues. To keep the reporting requirements of DAC6, an administrative burdensome framework, with no proven effect, for entities outside the Pillar 2 framework would be in direct conflict with the commissions objective to reduce administrative burdens by at least 35 per cent for SMEs.

[1] Evaluation of the Directive 2011/16 and its amendments final report volume 1, 11 January 2024, Rambøll Management Consulting A/S.
[2] Commission Staff Working Document, Strasbourg 12.4.2016, SWD (2016) 117 final.

NSD therefore urges the Government to work for DAC6 reporting to be abolished also for groups outside the scope of Pillar 2. If a full exemption is not considered politically feasible, the final directive should at least remove additional hallmarks that have limited demonstrated value for tax administrations. The remaining reporting obligations should be confined to arrangements presenting a clear, material and identifiable risk of aggressive tax planning.

NSD further considers it essential that the Main Benefit Test be clarified and applied consistently in every Member State. Divergent national approaches to the Main Benefit Test create legal uncertainty, generate duplicate compliance work and encourage businesses and advisers to submit precautionary reports. The Commission should issue detailed and authoritative guidance that is capable of ensuring a uniform interpretation throughout the Union. Such guidance should address, in particular, the distinction between ordinary commercial arrangements and arrangements for which obtaining a tax advantage is a main expected benefit.

DAC7 — Reporting by Platform Operators

NSD welcomes the proposed revision of the DAC7 threshold for sellers of goods operating through digital platforms. The removal of the 30-transaction threshold and the increase of the monetary threshold from EUR 2,000 to EUR 3,000 are practical improvements. They should reduce reporting of low-value and occasional transactions while preserving information relevant to tax compliance.

The proposal is particularly welcome because the present threshold may capture sellers whose activities have limited tax relevance, including occasional sellers and persons participating in the second-hand and circular economy. A more targeted threshold should reduce reporting volumes, administrative costs and unnecessary processing of personal information.

NSD supports the proposed DAC7 simplification and considers that it should be implemented without delay. The final rules should also be monitored to ensure that national implementation does not recreate the burden through additional reporting requirements, divergent thresholds or administrative practices that undermine the intended simplification.

DAC4 and DAC9 — Country-by-Country Reporting and Top-Up Tax Information

NSD welcomes the proposal to replace separate DAC4 and DAC9 notification obligations with a single notification. A common template, a harmonised filing deadline and the possibility for central filing are sensible measures that can reduce duplicated compliance work for multinational groups.

The current system requires constituent entities of a group to make separate notifications under DAC4 and DAC9, often under different timelines and through different national

processes. A single group-level notification should improve legal certainty and reduce the number of filings required from businesses.

NSD nevertheless considers that the simplification should go further. Groups within the scope of Pillar 2 are already subject to extensive obligations under the global minimum-tax regime, including the filing and exchange of top-up-tax information returns. Continued DAC4 Country-by-Country Reporting for the same groups entails a substantial additional compliance exercise.

NSD therefore considers that the final directive should exempt Pillar 2 groups from DAC4 Country-by-Country Reporting. Where tax administrations require information that is materially equivalent to information already reported under Pillar 2, it should be made available through existing Pillar 2 processes rather than through a parallel reporting obligation.

At a minimum, Member States should be prevented from requiring duplicative national notifications or additional information that undermines the benefits of central filing. Any supplementary information should be strictly limited to what is necessary for a clearly defined domestic purpose and should not duplicate information already available through DAC4, DAC9 or Pillar 2 reporting.

TIN Verification

NSD welcomes the proposed EU-level tool for digital and automated verification of Taxpayer Identification Numbers. Accurate taxpayer identification is essential for effective automatic exchange of information. It can improve matching rates, reduce manual correction procedures and lower the administrative burden for both reporting entities and tax administrations.

NSD particularly welcomes the proposal that, where a TIN has been verified, reporting entities should be able to report only the taxpayer's name and verified TIN. This is a practical and proportionate simplification. It reduces the need to collect and transmit additional identifying information while maintaining the quality and reliability of the exchanged data.

The verification tool should be accessible to reporting entities on equal and practical terms throughout the Union. Its technical design should be reliable, user-friendly and interoperable with existing reporting systems. The Commission and Member States should ensure that implementation costs do not outweigh the expected savings, particularly for smaller reporting entities.

The tool should be available free of charge and support automated high-volume verification. A reporting entity that relies in good faith on a successful official verification result should receive appropriate legal protection, provided that it has complied with the applicable due diligence requirements and does not know or have reason to know that the information is incorrect or unreliable.

DAC1 and the Once-Only Principle

NSD welcomes the Commission's objective that taxpayers and businesses should not be required to submit the same information repeatedly to different public authorities. Where information has already been provided to a competent public authority and is lawfully available for tax purposes, the "once-only" principle can reduce unnecessary administrative work and improve the quality of public-sector data.

The proposal would extend the concept of "available information" beyond tax authorities' own registers to information held by governmental authorities in national registers and databases. It would also provide tax authorities with access to specified information held under anti-money-laundering legislation, real-estate registers and pension-payment registers.

NSD supports the underlying objective. Taxpayers should not be required to provide the same information several times merely because public authorities do not have effective procedures for lawful data sharing. Better use of existing information may improve the completeness and accuracy of automatic exchanges under DAC1 while reducing requests addressed directly to businesses and individuals.

However, this broader access also entails significant risks for confidentiality, data protection and cybersecurity. Information held by other public authorities may include highly sensitive personal, financial and commercial data. The principle that information should only be provided once must not become a basis for unrestricted, routine or general access to public registers and databases.

NSD therefore considers that access by tax authorities must be strictly limited to information that is necessary and proportionate for a specified DAC purpose. The final directive should make clear that tax authorities may not obtain general or unrestricted access to categories of personal data that are not needed for the administration and enforcement of tax law.

Data Protection, Confidentiality and the EDPS Opinion

NSD welcomes that the proposal contains provisions on data minimization, data retention, secure information exchange, data-breach management and access controls. These safeguards are particularly important because the DAC framework involves large-scale and recurring exchanges of sensitive financial, personal and business information between tax authorities.

NSD also welcomes the European Data Protection Supervisor's overall support for consolidation and simplification of the DAC framework. The EDPS notes that stronger data-protection safeguards can improve data quality, reduce unnecessary exchanges and provide greater legal certainty for taxpayers and tax authorities.

The EDPS recommends that the criterion of “foreseeable relevance” be retained as an overarching interpretative principle. NSD supports this recommendation. The principle is an important safeguard against disproportionate data collection and exchange, as it ensures that personal data remain connected to a genuine and defined tax-administration purpose.

NSD further supports the EDPS recommendation that access to financial, anti-money-laundering, real-estate and pension information must remain limited to what is necessary and proportionate for defined DAC purposes. The final directive should contain sufficiently precise safeguards in its operative provisions, rather than leaving these issues to general national implementation.

The proposal should also ensure that information received under DAC is not reused beyond the purposes authorised by the directive without an adequate legal basis and appropriate safeguards. The use of information for statistical purposes should, as a rule, be based on anonymised or effectively aggregated data.

NSD supports the EDPS recommendation on data retention. The proposal should make clear that any five-year retention period applies only for as long as continued retention is necessary and proportionate. Member States should be required to review periodically whether retention remains necessary and to erase or anonymise personal data once it is no longer needed.

NSD considers that data-subject rights must be protected effectively. Any restrictions on access, rectification, erasure or other rights should be clearly defined in the directive, limited to what is necessary for the relevant tax-administration purpose and subject to appropriate safeguards, oversight and remedies.

The proposal should also be complemented with common quality and performance indicators, systematic analysis of unmatched data, harmonized feedback on data quality and use, as well as stronger Commission follow-up on national implementation, supervision, and sanctions.

Data Security and Data-Breach Management

NSD welcomes the proposed rules on data breaches. The directive defines a breach broadly, covering destruction, loss, alteration, unauthorised access, disclosure or use of information, including incidents affecting confidentiality, availability and integrity.

The proposal also provides for reporting of data breaches, remedial action, possible suspension of information exchange and, where necessary, suspension of access to the Secure Digital Information Exchange system until the breach has been remedied. These are important safeguards and should be maintained in the final text.

NSD considers that the final directive should require consistent and robust cybersecurity standards throughout the Union. Access to exchanged information must be restricted to duly authorised persons, supported by effective authentication, logging, audit trails and regular security reviews. The Commission and Member States should also ensure that

practical breach-management arrangements are tested regularly and that affected taxpayers are informed where required under applicable data-protection law.

The broader development of tax reporting in the EU should also be taken into account in this context. In particular, the implementation of VAT in the Digital Age (ViDA) will result in significant amounts of transaction-level information being reported to tax administrations and exchanged through the new Central VIES system. This development further underlines the importance of ensuring a coherent approach to data collection, access, use and security across EU tax reporting frameworks. When developing new or extended reporting obligations under DAC, consideration should therefore be given to information already collected or made available under ViDA, both to avoid unnecessary duplication and in line with the once-only principle. It should also be clear for what purposes information collected under the respective frameworks may be accessed, exchanged and used by tax authorities, with appropriate safeguards for confidentiality and data security.

Implementation and Legislative Quality

NSD supports swift implementation of the measures that reduce business reporting burdens. This includes the DAC6 carve-out for Pillar 2 groups, the deletion of generic DAC6 hallmarks, the DAC7 threshold adjustment and the simplification of DAC4/DAC9 notifications.

The Commission proposes that certain business simplification measures should apply from 1 January 2028, while more technically demanding measures, including broader DAC1 changes, the TIN verification tool and streamlined notification arrangements, would apply from 1 January 2030. NSD considers that implementation should be organised in a way that enables early application of clear simplifications while allowing sufficient time for technically complex and data-sensitive measures to be implemented securely.

NSD also urges Member States to avoid gold-plating when transposing the directive. National measures that impose additional reporting requirements, duplicate EU-level data collection or create divergent interpretations would directly undermine the purpose of the recast.

Concluding Remarks

The DAC recast is an important opportunity to simplify a framework that has become increasingly complex through successive amendments. NSD supports the Commission’s objective to improve legal certainty, reduce administrative burdens and make administrative cooperation more effective.

The proposal contains several welcome measures, particularly the consolidation of the DAC framework, the Pillar 2 carve-out from DAC6, the removal of Category A hallmarks, the DAC7 threshold adjustment, the single DAC4/DAC9 notification and the proposed TIN verification tool.

To deliver genuine simplification, however, the final directive should go further. NSD urges that DAC6 reporting be abolished for smaller groups outside Pillar 2, or substantially narrowed through further removal of low-value hallmarks; that the Main Benefit Test be clarified and applied uniformly across the Union; and that groups within the scope of Pillar 2 be exempted from continued DAC4 Country-by-Country Reporting.

NSD also stresses that the “once-only” principle must be implemented without weakening confidentiality, data protection or cybersecurity. Broader access by tax authorities to information held by other public authorities must be strictly necessary, proportionate, purpose-limited and accompanied by robust safeguards. The recommendations of the European Data Protection Supervisor should be reflected fully in the final directive.

NSD is available to provide further analysis on the issues raised above and welcomes continued dialogue with the Ministry and other relevant stakeholders.

NÄRINGSLIVETS SKATTEDELEGATION

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