



ATOZ ALERT

Council adopts DAC9 to extend cooperation and information exchange between tax authorities to Pillar Two

14 April 2025

On 14 April 2025, the Council of the EU adopted a [directive](#) that amends for the ninth time the existing EU's directive on administrative cooperation (“DAC”) and aims to facilitate compliance with the filing obligations under the Pillar Two directive (“DAC9”).

The objective of DAC9 is to put into operation specific provisions regarding the “Top-up tax information return” (“GloBE Information Return” or “GIR”), as outlined in the Pillar Two directive that implemented the G20/OECD global agreement on ensuring a global minimum level of taxation for multinational enterprise (“MNE”) groups and large-scale domestic groups in the EU.

The key aspects introduced by DAC9 are outlined below.

More transparency and simplified reporting

DAC9 ensures the uniform and cross-cutting implementation of the rules for submitting the GloBE Information Return across Member States and enables MNEs to fulfil their Pillar Two filing obligations through a single submission, either in the Member State of the ultimate parent entity (“UPE”) or another designated filing entity, as opposed to making separate filings in each Member State where constituent entities are situated.

To facilitate the reporting obligations and establish a framework for the exchange of information in support of the Pillar Two directive, DAC9:

- Introduces a standardized form for filing the GIR across the EU, consistent with the one developed by the G20/OECD's Inclusive Framework on Base Erosion and Profit Shifting (“BEPS”); and
- Establishes a system for tax authorities to exchange information with each other.

For further details, please refer to our previous ATOZ Alert from November 2024, entitled “[EU Commission adopted a DAC9 proposal to ease filing obligations under the Pillar Two directive](#)”, in which we provided an in-depth analysis of this new directive and its implications for Luxembourg-based companies.

Next steps

DAC9 will enter into force the day following its publication in the Official Journal of the European Union.

Member States are required to adopt and publish the necessary laws, regulations and administrative provisions to comply with DAC9 by 31 December 2025. The first GloBE Information Return is due by 30 June 2026.

Do you have any questions?



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