# POLISH PRESIDENCY OF THE COUNCIL OF THE EU

Work programme and priorities in the area of taxation

1 January - 30 June 2025



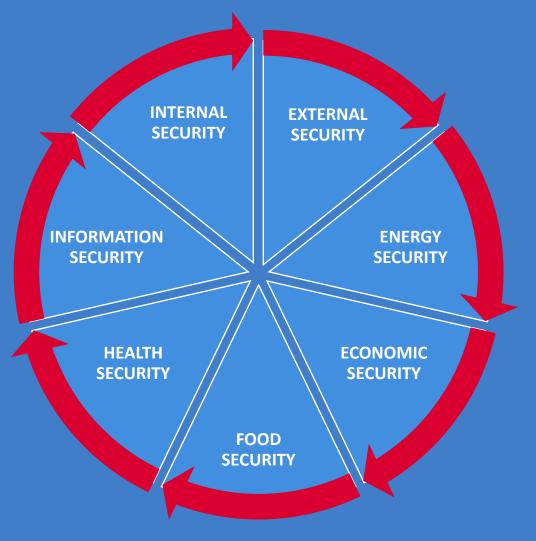
MOTTO OF THE POLISH PRESIDENCY: Security, Europe! Bezpieczeństwo, Europo!

LOGO OF THE POLISH PRESIDENCY:





### 7 SECURITY DIMENSIONS



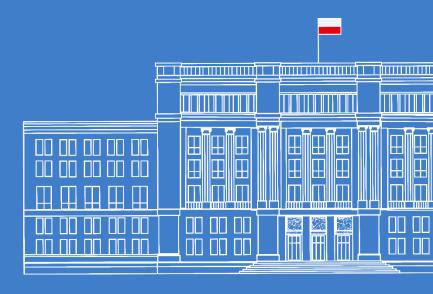
https://poland25.eu



DAC9 - Proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation

- presented by the European Commission on 28 October
   2024
- Reporting requirements under Pillar Two Directive: local filing by default, central filing possible if there is a legal environment → DAC9 creates such an environment + introduces a standard template for central filing purposes
- The standard template for central filing purposes is to be aligned with the OECD template (i.e. with GloBE Information Return, GIR)

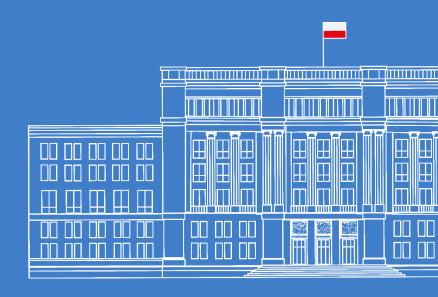
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DAC9 - Proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation

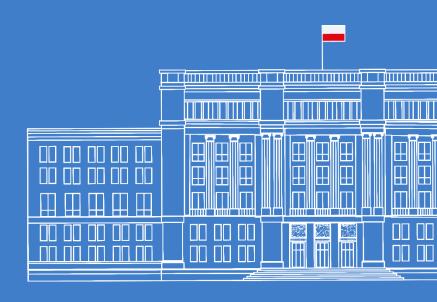
- The schedule for DAC9 proposal is very tight i.e. first reporting under Pillar Two Directive due on 30 June 2026
- The Polish Presidency ambition is to reach political agreement on March ECOFIN Council





### Code of Conduct Group

• UDATE of EU LIST in February

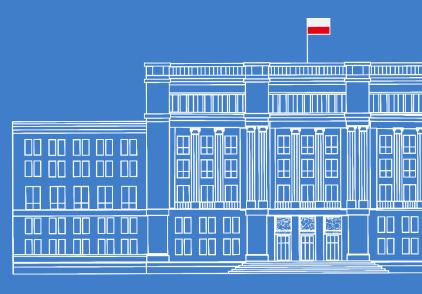




### Decluttering

- decluttering can be an important concept in the area of taxation that could contribute to improving the competitiveness of the Single Market by making it easier for businesses to operate and reducing tax compliance costs
- Polish Presidency would like to shape the discussion
- design key parameters for the process:
  - (i) a common understanding of the concept,
  - (ii) identifying actions area

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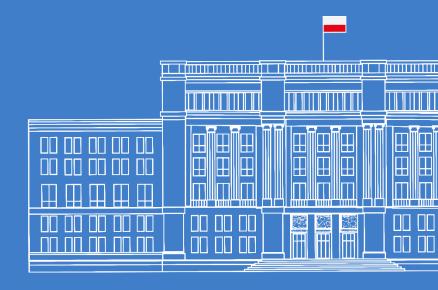




## NEGOTIATIONS ON UN FRAMEWORK CONVENTION ON INTERNATIONAL TAX COOPERATION

- preparation for an organizational session of the intergovernmental negotiating committee in New York from 3 to 6 February 2025 to address organizational matters, including decision-making rules of the committee, and to decide on the subject of the second early protocol
- the need for inclusivity and broad consensus to ensure the convention's effectiveness
- foster dialogue and collaboration between the EU, OECD and UN

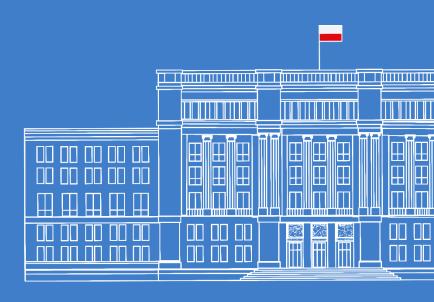
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### Continuation of work:

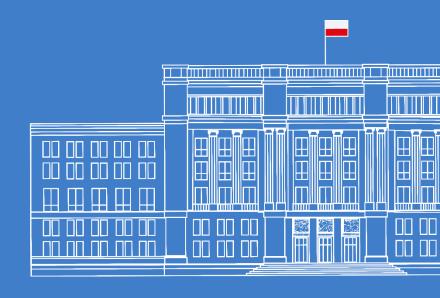
- BEFIT Proposal
- Transfer Pricing
- Unshell





**Energy Taxation Directive**Further discussion needed

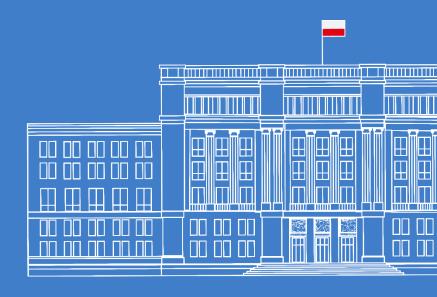
Challenge: Balancing environmental goals with the need to maintain the competitiveness of the European industry.





### VAT

- The priority of the Polish Presidency will be to further tighten VAT in the e-commerce sector, in particular to counteract irregularities in the case of distance selling of goods imported via electronic interfaces
- Poland will also try to take into account the priorities of the new European Commission





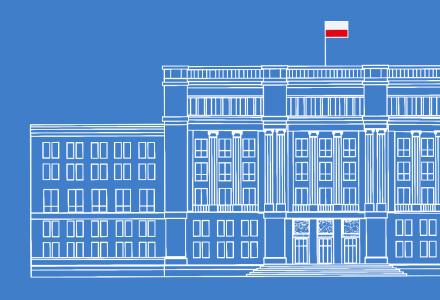
### Tobacco Taxation Directive (poss.)

Need for harmonised treatment of tobacco and tobacco related products

To overcome internal market obstacles

To provide legal certainty

To limit fraud risk







Polska prezydencja w Radzie UE Polish presidency of the Council of the EU Présidence polonaise du Conseil de l'UE

### THANK YOU FOR YOUR ATTENTION!

