

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!

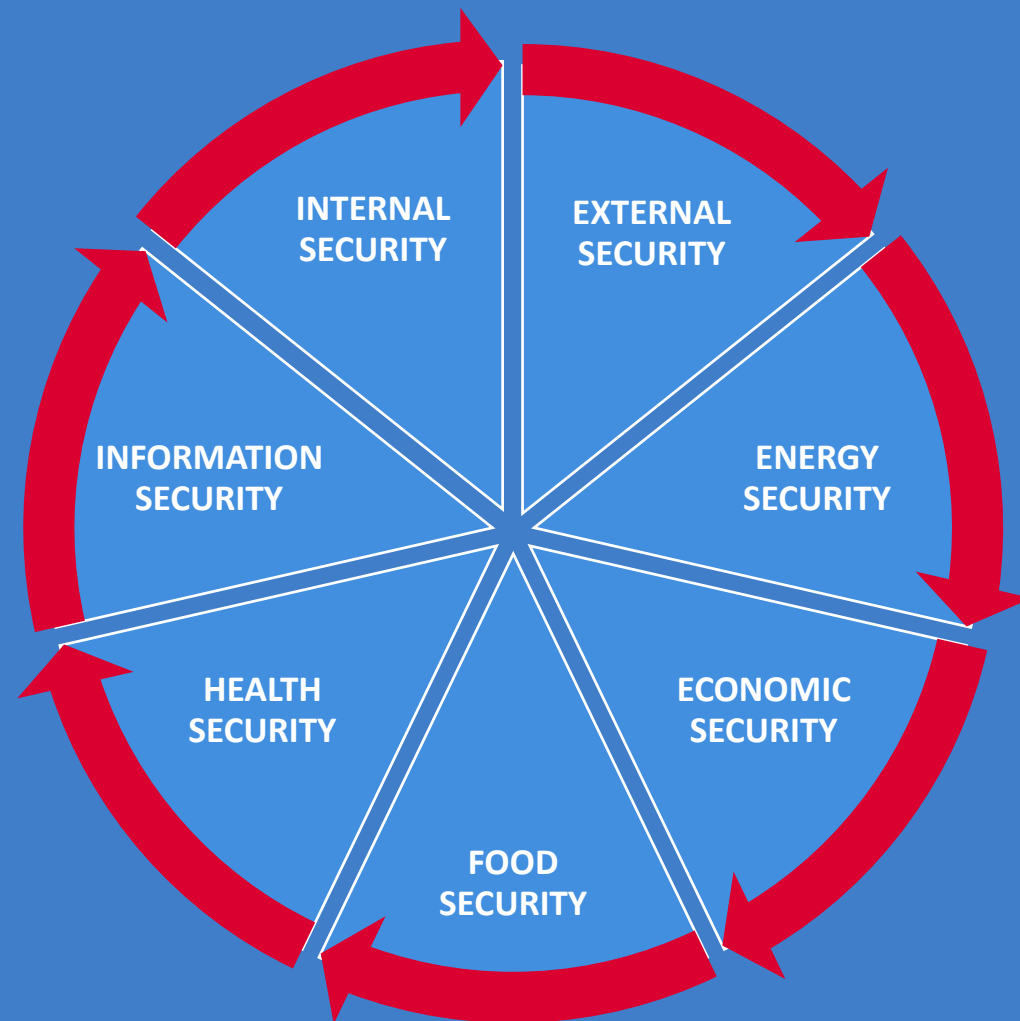
Bezpieczeństwo, Europo!

LOGO OF THE POLISH PRESIDENCY:



INCOMING POLISH PRESIDENCY OF THE COUNCIL OF THE EU 2025

7 SECURITY DIMENSIONS



<https://poland25.eu>

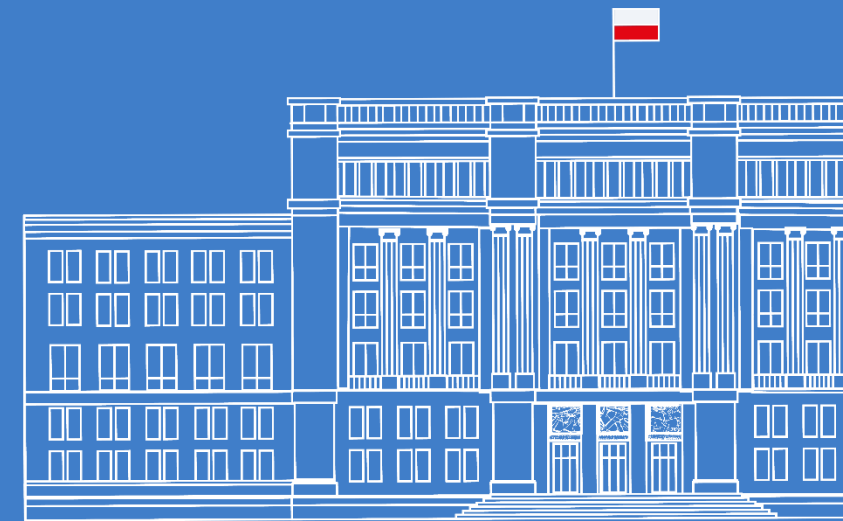
INCOMING POLISH PRESIDENCY OF THE COUNCIL OF THE EU 2025

PRIORITY AREAS

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)

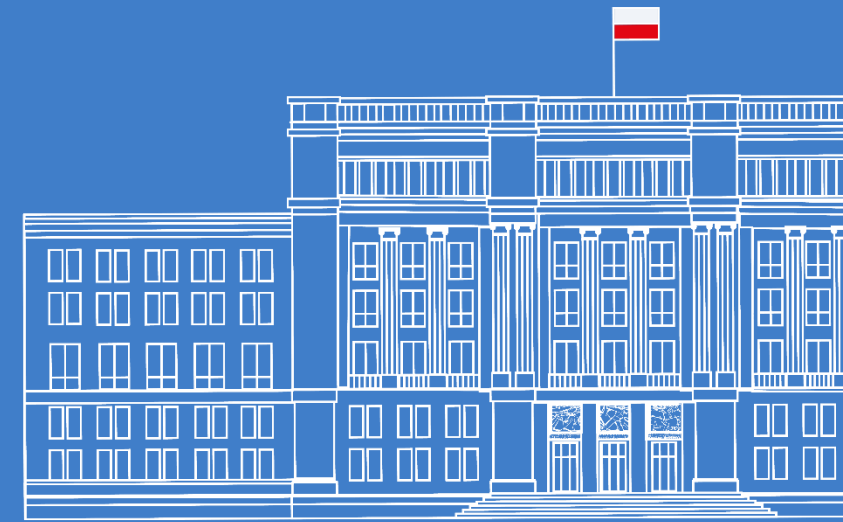
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PRIORITY AREAS

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

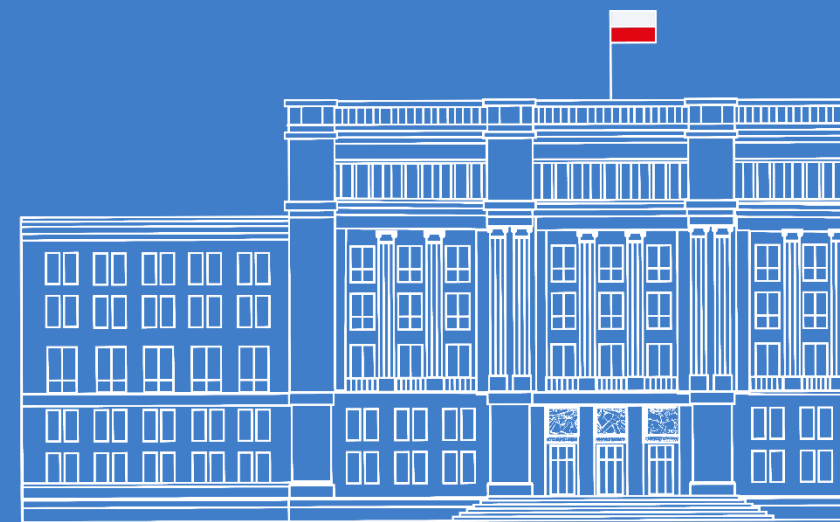


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PRIORITY AREAS

Code of Conduct Group

- UPDATE of EU LIST in February

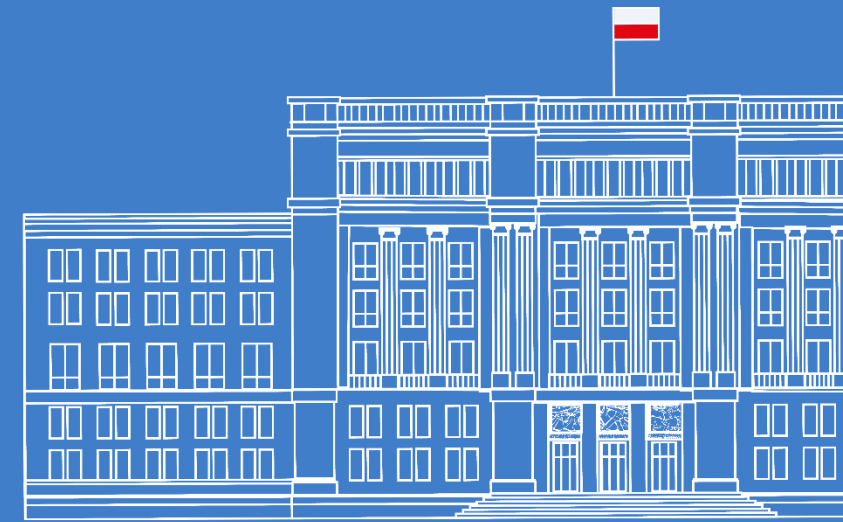


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PRIORITY AREAS

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



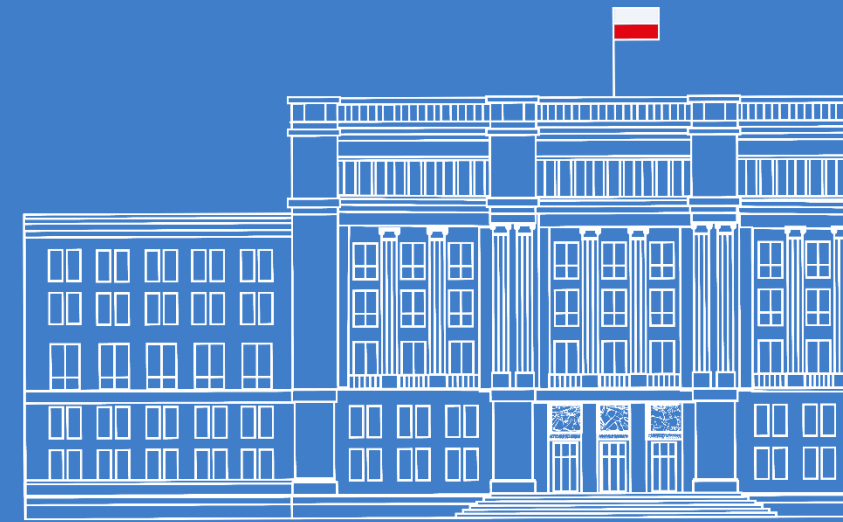
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PRIORITY AREAS

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

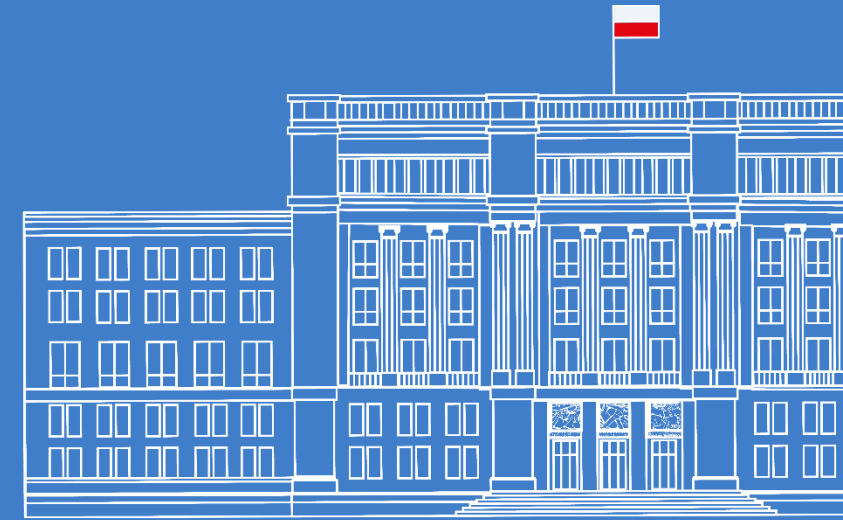
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OTHER IMPORTANT AREAS

Continuation of work:

- BEFIT Proposal
- Transfer Pricing
- Unshell



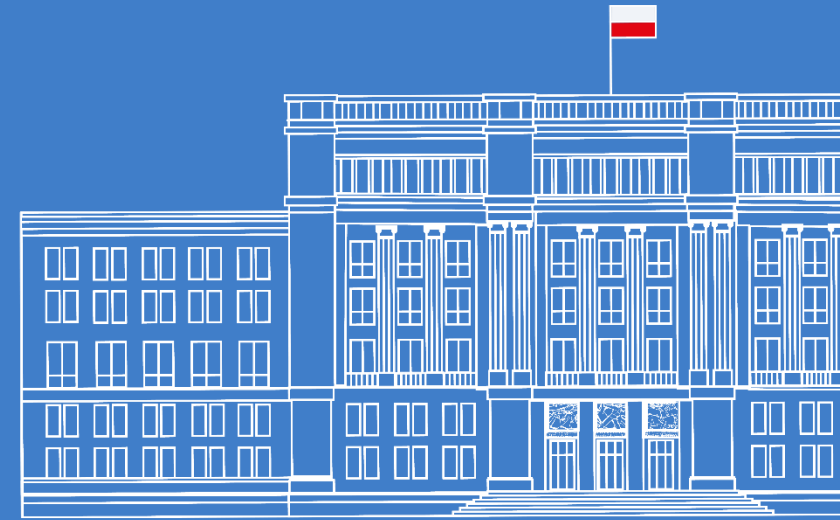
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OTHER IMPORTANT AREAS

Energy Taxation Directive

Further discussion needed

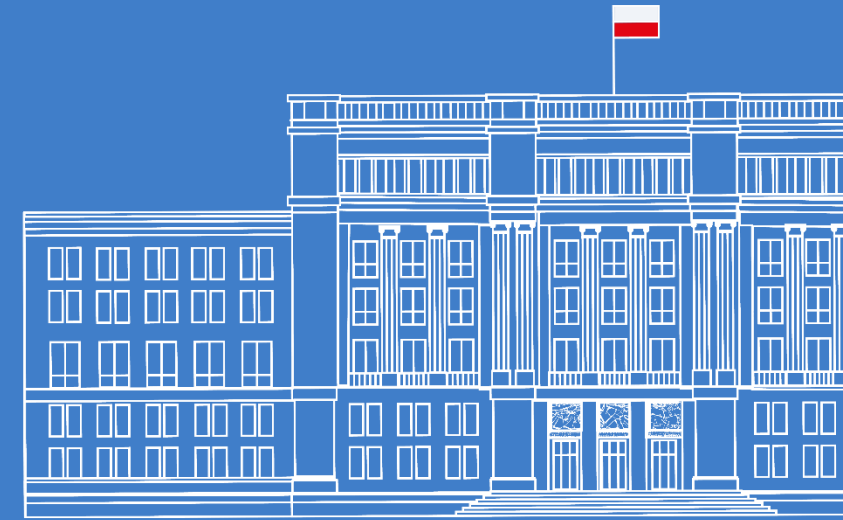
Challenge: Balancing environmental goals with the need to maintain the competitiveness of the European industry.



OTHER IMPORTANT AREAS

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

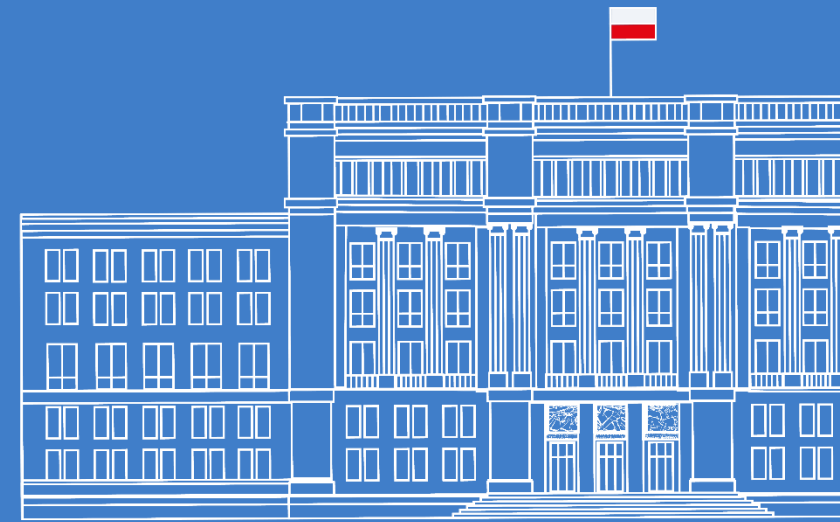


OTHER IMPORTANT AREAS

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!

INCOMING POLISH PRESIDENCY OF THE COUNCIL OF THE EU 2025
