

From May to July 2024, Member States were asked to respond to an updated questionnaire and invited to assess different aspects of Annex IV concerning the concept of the main benefit test (MBT) and the hallmarks provided for in DAC6, particularly in terms of clarity, practical application, and efficiency. In addition, Member States were given the opportunity to suggest new categories of hallmarks if they had observed relevant cross-border arrangements that are not currently covered in Annex IV since the adoption of DAC6.

A total of 26 Member States provided their feedback.

Working Party IV on the evaluation of the DAC and DAC6 Annex IV

On 21 September 2024, during a Working Party IV meeting, the Commission services presented to Member States the outcome of the external study supporting the DAC Evaluation, as well as the results of the OPC, the call for evidence, and the responses to the 2 questionnaires sent to Member States. The meeting allowed the Commission services to gather Member States' comments on the results and address a few other points of interest for the Commission.

The analysis of the responses was presented in detail, highlighting the elements of Annex IV that some Member States believe should be improved.

This analysis was supplemented by a presentation on the CJEU judgment on DAC6 (Case C-623/22) to inform Member States of the potential consequences of this decision.

Targeted consultations

In September 2024, the Commission conducted a few additional targeted consultations with academics, tax lawyers and economists to gather their comments on specific aspects of the DAC, in order to complement the analysis on its effectiveness, efficiency, relevance, coherence, and EU added value.

A questionnaire⁷⁹ was distributed beforehand and during the discussions the experts provided their views and comments on the points of interests of the Commission.

Meeting with academics and tax law experts

On 25 September 2024, the Commission met with the following experts: Daniel Gutmann, Co-director of the Department of Sorbonne Fiscalité Finances Publiques, École de droit de la Sorbonne (France), avocat au Barreau des Hauts-de-Seine; and Denis Emmanuel Philippe, Lecturer at UL Liège; avocat au Barreau de Bruxelles.

Meeting with economists

On 26 September 2024, the Commission met with the following experts: Panayiotis Nicolaidis, Director of Research at the EU Tax Observatory; and Jeanne Bomare, researcher at the EU Tax Observatory.

Discussions in the Platform for tax good governance

⁷⁹ The list of questions addressed to the experts with the integral minutes can be found in Annexes XI and XII.