

# DAC9: New Rules on Minimum Effective Corporate Taxation

Thomas Wahl



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## News

On 14 April 2025, the Council of the European Union [adopted](#) a Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC 9). The Directive was published in the [Official Journal L 2025/872 of 6 May 2025](#).

It extends cooperation and information exchange in the area of effective minimum taxation of companies and implements specific provisions from "Pillar 2" of the G20/OECD global agreement on international tax reform. The aim is to limit the race to the bottom in corporate tax rates, reduce the risk of tax base erosion and profit shifting, and ensure that the largest multinational companies pay the agreed global minimum corporate tax rate. The [Pillar 2 Directive](#) ensures that profits of the largest multinational and domestic groups or companies (with a combined annual group turnover of at least €750 million) are taxed at a minimum effective rate of 15%.

DAC9 also simplifies reporting and disclosure requirements for large companies by allowing the bundled, centralised filing of a top-up tax information return for the entire group concerned (instead of a multiple filing being made by each constituent entity of an enterprise group at local level). Thus, DAC9 contributes to the EU's efforts to rationalise reporting obligations and to reduce burden on EU businesses.

Finally, the Directive extends the framework for automatic exchange between EU Member States to the top-up tax information return.

Member States must transpose the Directive into national law by 31 December 2025. Multinational enterprise groups are expected to file their first top-up tax information return by 30 June 2026, as required under the Pillar 2 Directive. The relevant tax authorities must exchange this information with each other by 31 December 2026 at the latest.

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