

EU adopts DAC 9 on tax transparency

In brief

On 7 May 2025, the ninth amendment to the Directive on Administrative Cooperation – so-called DAC 9¹ - entered into force, aiming the harmonization within the European Union (EU), on the automatic exchange of information under Pillar Two rules. To this end, DAC 9 introduces a standardized EU template for the Top-up Tax Information Return (TTIR), which in general terms is due on June 30, 2026, even in countries where Pillar Two implementation has been deferred.

DAC 9 was published in the Official Journal of the EU on 6 May 2025 and adopted by the Council of the EU on 14 April 2025. It shall be transposed into national law of the EU Member States before 31 December, 2025.

Scope of application

DAC 9 applies to taxpayers falling under scope of Pillar Two² and can benefit those whose group's ultimate parent entity ("UPE") or the designated filing entity of the TTIR files in EU.

Reporting obligations

In the context of Pillar Two filing requirements, the general rule is that each constituent entity of a qualifying group must file an information return with its tax administration. In the context of Pillar Two OECD Guidelines, this information return is the GloBE Information Return ("GIR") while in the context of the EU Pillar Two Directive, this is the TTIR.

Both the Multilateral Competent Authority Agreement (MCAA) at the level of OECD and the Pillar Two EU Directive at the level of EU, provide a derogative on the GIR and TTIR under which each constituent entity is not obliged to file in its jurisdiction, **if its ultimate parent entity or a designated filing entity files** such return in a jurisdiction that has a qualifying competent authority agreement in effect with the state in which the constituent entity is located. DAC 9 provides such agreement between EU Member States.

Therefore, with the aim to reduce duplication and ensure tax authorities have timely access to key data, DAC 9 provides qualifying groups with a single and standardize EU template for the TTIR for the UPE or the designated filing entity. This replaces the need to file separate reports in every EU Member State where the group operates. The TTIR will be submitted to one Member State's tax authority (the filing jurisdiction), which will then share the information automatically with tax authorities in all other relevant EU countries.

The TTIR under DAC 9 is essentially aligned with the GIR under the MCAA. Both include jurisdiction-level data, such as: revenues, profits (or loss) before income tax, income tax accrued and paid, effective tax rate per jurisdiction, Top-up tax amount (if applicable) and relevant elections and safe harbour claims (where applicable).

According to the DAC9 Proposal, the penalties provided for non-compliance shall be effective, proportionate and dissuasive. Final penalty figures will depend on transposition into each Member State's domestic law.

¹ [Council Directive \(EU\) 2025/872 of 14 April 2025 amending Directive 2011/16/EU on administrative cooperation in the field of taxation](#)

² These are multinational enterprise groups (MNEs) and large-scale domestic groups (LSDGs) with annual consolidated revenues of at least €750 million in at least two of the four preceding fiscal years. For the avoidance of doubt, both cross-border and purely domestic groups are within scope of Pillar Two if they meet this threshold.

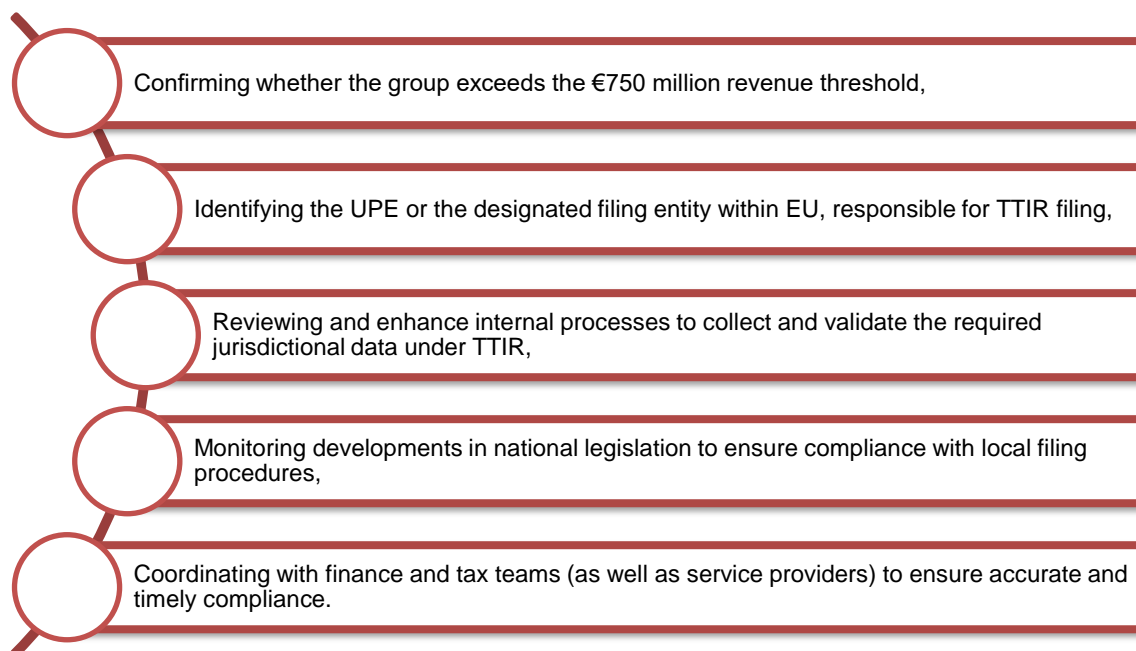


What comes next

With DAC 9 now in force, national governments are required to draft and enact local legislation implementing DAC 9 before December 31, 2025.

As for qualifying groups, they must be ready to meet the 30 June 2026 reporting deadline.

Suggested key actions



Deadlines to remember

Event	Deadline
Transposition into national law	31 December 2025
First TTIR filing (FY 2025)	30 June 2026
First TTIR exchange of information under DAC 9	Not earlier than 1 December 2026
Ongoing TTIR exchange deadline	Within 3 months of TTIR filing

It is important to note that these deadlines apply regardless of whether a Member State chooses to delay the implementation of the substantive Pillar Two rule, including the Income Inclusion Rule (IIR) and Undertaxed Profits Rule (UTPR). Transposition of DAC 9 is mandatory and independent of national decisions regarding the broader Pillar Two timeline.

Contact us

For further information, do not hesitate to contact one of our team members, who will be glad to assist you at any time:

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