



Streszczenie tekstu - najważniejsze informacje:

- OECD uzgodniło wspólne podejście do wdrażania globalnego podatku minimalnego, aby ułatwić centralne składanie GloBE Information Return i ograniczyć obowiązki lokalnego raportowania tam, gdzie portal lub wymiana danych nie są jeszcze w pełni gotowe.
- Doprecyzowano zasady przejściowej „bezpiecznej przystani” dla UTPR, tak aby obejmowała także część spółek z latami obrotowymi 52–53 tygodnie, które mogłyby inaczej wpaść w lukę regulacyjną.
- Zaktualizowano Central Record dla globalnego podatku minimalnego, dodając m.in. Bahamy, Kenię, Kuwejt i Oman do jurysdykcji, których krajowe podatki minimalne przeszły proces kwalifikacji.
- OECD opublikowało też skonsolidowany komentarz do modelowych zasad GloBE oraz praktyczny toolkit wdrożeniowy, który ma pomóc administracjom podatkowym w sprawnym i spójnym stosowaniu przepisów.
- Komisja Europejska opublikowała program prac 2026 dla pakietu VAT in the Digital Age, z naciskiem na e-fakturowanie, cyfrowe raportowanie, centralny system wymiany informacji VAT i kolejne zmiany w OSS i IOSS.
- Trybunał Sprawiedliwości UE w sprawie Stellantis orzekł, że korekty cen transferowych nie stanowią same z siebie wynagrodzenia za odrębną usługę na potrzeby VAT; ostateczna kwalifikacja zależy jednak od konkretnych umów i relacji handlowych.
- Ministrowie finansów UE uzgodnili ramy współpracy EPPO, OLAF i państw członkowskich w walce z transgranicznym oszustwem VAT, dając szerszy dostęp do danych VAT na poziomie UE.
- AMLA opublikowała standardy sprawozdawcze i konsultacje dotyczące nadzoru bezpośredniego oraz wymiany informacji FIU, a także wytyczne o ocenie ryzyka w skali całej działalności.
- Komisja opublikowała podsumowanie konsultacji o VAT w turystyce i transporcie, z którego wynika szerokie poparcie dla reformy TOMS, uproszczenia zasad i większej neutralności podatkowej.
- OECD wydało także praktyczny przewodnik o zachętach podatkowych dla inwestycji, wskazując, że skuteczniejsze są rozwiązania oparte na wydatkach niż na dochodzie.
- CFE Tax Advisers Europe zgłosiło uwagi do projektów standardów AMLA dotyczących należytej staranności wobec klienta oraz definicji relacji biznesowych i transakcji powiązanych, podkreślając potrzebę proporcjonalności i podejścia opartego na ryzyku.
- Komisja opublikowała również wnioski ze spotkania o uproszczeniu procedur akcyzowych, wskazując na potrzebę większej harmonizacji, lepszych wytycznych i możliwego modelu „one-stop-shop”.



BRUSSELS | MAY 2026

OECD Releases Common Understanding & Updated Guidance on Global Minimum Tax Implementation

Jurisdictions implementing the Global Minimum Tax from 2024 agreed a [common understanding](#) this month, intended to preserve the administrative and compliance benefits of the central filing mechanism for the GloBE Information Return (GIR). The agreement addresses concerns that some jurisdictions may not have fully operational GIR filing portals or activated exchange relationships in place ahead of the first GIR filing deadline on 30 June 2026.

Under the central filing and exchange framework, multinational enterprise groups in scope of the global minimum tax are relieved from locally filing a GIR in each jurisdiction where they operate where the GIR is centrally filed in the jurisdiction of the Ultimate Parent Entity (UPE) or a Designated Filing Entity (DFE) and the information is exchanged with local jurisdictions under the agreed exchange framework. Participating jurisdictions to the common understanding will publish a list of jurisdictions expected to have fully operational GIR filing portals in place by 31 May 2026 and will use mechanisms available under their respective domestic laws to waive penalties or suspend enforcement of local GIR filing obligations before the relevant GIR exchange deadline where a GIR has been centrally filed in one of the jurisdictions identified in the published list.

The OECD noted that 37 jurisdictions have implemented a Qualified Income Inclusion Rule (QIIR) and/or a Qualified Domestic Minimum Top-up Tax (QDMTT) applicable to in-scope MNE Groups for the 2024 fiscal year. While almost all jurisdictions are expected to have operational filing portals in place before the filing deadline, some jurisdictions may only formally activate exchange relationships

later in 2026. The common understanding agreement seeks to ensure that in-scope MNE groups are not adversely affected because exchange relationships are not fully activated by the filing deadline. Jurisdictions may nevertheless take enforcement action where a centrally filed GIR is not exchanged with the relevant jurisdiction by the applicable exchange deadline.

The OECD/G20 Inclusive Framework has also released [further administrative guidance](#) on the application of the Transitional Undertaxed Profits Rule (UTPR) Safe Harbour and updated the [Central Record for purposes of the Global Minimum Tax](#).

The [guidance](#) addresses an unintended gap affecting MNE Groups with 52–53-week fiscal years that begin on or before 31 December 2025 but end after 31 December 2026. Under the previous wording of the Transitional UTPR Safe Harbour, such groups risked falling outside both the transitional relief and the later Side-by-Side (SbS) or UPE Safe Harbour regimes. The guidance clarifies that the Transitional UTPR Safe Harbour will continue to apply to fiscal years beginning on or before 31 December 2025 and ending on or before 3 January 2027, thereby ensuring continued eligibility for affected MNE Groups until the SbS Safe Harbour or UPE Safe Harbour becomes applicable. The OECD will amend the Commentary to reflect the revised definition of the “Transition Period”.

The [Central Record for Purposes of the Global Minimum Tax](#) sets out jurisdictions whose minimum tax legislation has completed the transitional qualification mechanism process and is treated as qualified for purposes of the Pillar Two rule order. The update now reflects that the Bahamas, Kenya, Kuwait and Oman have completed the qualification process in respect of their domestic minimum top-up taxes. As a result, the Central Record now shows that 44 jurisdictions have completed the qualification process for their Income Inclusion Rules (IIRs), while 50 jurisdictions have completed the process for their DMTTs and QDMTT Safe Harbour status. The OECD further reiterated that the absence of legislation from the Central Record does not necessarily indicate that the legislation is not qualified, but rather that the transitional qualification mechanism has not yet been initiated or completed for that legislation.

In addition, the OECD released the [Consolidated Commentary to the Global Anti-Base Erosion Model Rules 2026](#) on 28 May 2026. The consolidated Commentary provides comprehensive and updated guidance on the interpretation and application of the GloBE Rules and is intended to streamline implementation and

facilitate compliance by tax administrations and taxpayers. It incorporates all Agreed Administrative Guidance issued between March 2022 and January 2026 into a single consolidated text.

EU Commission Publishes 2026 Work Programme for VAT in the Digital Age Implementation

The European Commission published the [2026 work programme for the implementation of the VAT in the Digital Age \(ViDA\) package](#) on 20 May 2026, setting out the legislative, technical and administrative measures that will support the phased rollout of the ViDA reforms between 2025 and 2035. The programme outlines a series of implementing regulations, explanatory notes, IT developments and stakeholder consultations intended to facilitate the introduction of the new VAT reporting and registration framework across the European Union.

Key milestones scheduled for 2026 include the expected publication of the EU standard for e-invoicing in Q2 2026, alongside the first amendment to Implementing Regulation (EU) 2020/194 concerning the Single VAT Registration regime. The Commission also plans to adopt the implementing regulation on the Digital Reporting Requirements in Q3 2026. The regulation will establish the common electronic message format through which taxable persons will provide transaction data to Member States. During the same period, the first implementing regulation concerning the central VAT Information Exchange System is expected to be adopted, together with the finalisation of the functional and technical specifications for changes to the One-Stop Shop (OSS) system applying from 1 July 2028.

The work programme also sets out developments relating to the Import One-Stop Shop (IOSS), including the testing and deployment of a fast-track solution designed to secure IOSS numbers during 2026. The Commission confirmed that a “Per-transaction Token” model has been selected for pilot testing as part of the securitisation process. Further implementing measures expected during 2026 include amendments to the OSS system for changes applying from 1 January 2027 and explanatory notes covering the DRR, platform economy measures and VAT e-commerce rules.

In parallel, the Commission plans to continue formal and informal consultations with Member States and business stakeholders throughout 2026 via meetings of the Standing Committee on Administrative Cooperation, the Group on the Future of VAT, the VAT Expert Group, Fiscalis project groups and the Standing Committee on Information Technology. Additional implementing measures are expected in 2027, including further regulations concerning the central VIES framework and technical requirements relating to the Standard Audit File for OSS special schemes.

The Commission confirmed that testing of the central VIES with Member States is expected to take place between Q1 2029 and Q3 2030, ahead of the entry into force of the DRR provisions on 1 July 2030, when the central VIES is scheduled to become operational.

CJEU Issues Judgment on Transfer Pricing Adjustments & VAT in *Stellantis Case*

The Court of Justice of the European Union delivered its judgment in [*Stellantis Portugal, Case C-603/24*](#) this month, concerning the VAT treatment of transfer pricing adjustments relating to intra-group supplies of goods. The case concerned a Portuguese vehicle distributor within the General Motors group which purchased vehicles from affiliated manufacturers and resold them to independent dealers in Portugal. Under the group's transfer pricing policy, periodic debit and credit adjustments were made to ensure that the distributor achieved a predetermined operating margin.

The Portuguese tax authorities argued that the adjustments constituted consideration for services supplied by the distributor to the manufacturers, notably in relation to warranty and repair activities. The referring court asked whether the adjustments fell within the concept of a "supply of services effected for consideration" under the VAT Directive.

The Court held that the transfer pricing adjustments did not constitute consideration for a separate supply of services. The CJEU reiterated that a taxable supply requires a direct link between a service and the remuneration received within a legal relationship involving reciprocal obligations. In this case, the contractual arrangements principally concerned the supply and pricing of vehicles

and did not establish a separate obligation on the distributor to provide services to the manufacturers. The Court also noted that the adjustments were calculated by reference to multiple cost components and operating expenses, meaning that any connection with repair activities was only indirect.

However, the Court did not expressly conclude that the adjustments should instead be treated as modifications to the consideration for the underlying supplies of goods, leaving that assessment to the national court. The judgment is therefore narrower than had been anticipated, and does not establish a broader analytical framework or approach governing the VAT treatment of transfer pricing adjustments in goods transactions. The ruling confirms that the VAT treatment of transfer pricing adjustments remains highly dependent on the contractual framework and the underlying commercial arrangements between the parties.

ECOFIN Agrees VAT Fraud Cooperation Framework

This month, at ECOFIN, EU Finance Ministers [agreed a new framework](#) to strengthen cooperation between Member States, the European Public Prosecutor's Office (EPPO), and the European Anti-Fraud Office (OLAF) in the fight against cross-border VAT fraud. The agreed rules will provide EPPO and OLAF with more direct access to EU-level VAT information, including data held by Eurofisc, the EU network established to combat VAT fraud. The measures are intended to improve the speed and effectiveness of investigations into complex VAT fraud schemes and to better protect national and EU revenues.

The Council underlined that, despite significant progress in recent years, VAT fraud continues to cause substantial losses to public budgets across the EU. The new framework forms part of wider EU efforts to strengthen tax transparency, administrative cooperation, and cross-border enforcement mechanisms in the area of indirect taxation. The European Parliament is expected to adopt its opinion on the file in July 2026. Thereafter, the Council will proceed to formally adopt the new rules and the Regulation will enter into force twenty days after its publication in the Official Journal of the EU.

Also at the [meeting](#), the Presidency and the European Commission debriefed ministers on the outcomes of the G20 Finance Ministers and Central Bank

Governors meeting held on 16 April 2026 in Washington DC, in the margins of the IMF and World Bank Spring Meetings.

Ministers also held a [policy debate](#) on the market integration and supervision package, a central component of the EU's savings and investments union agenda. The proposed legislation aims to deepen integration of EU capital markets by removing barriers to cross-border investment activities and improving supervisory efficiency, with the objective of mobilising private savings and enhancing EU competitiveness.

The package includes proposals to strengthen the role of the European Securities and Markets Authority, including expanded EU-level supervisory responsibilities in certain areas and reforms to its governance arrangements. During the discussion, ministers broadly supported the objectives of the package, while expressing differing views regarding the appropriate degree of supervisory centralisation at EU level, as well as the scope and design of the proposed reforms. Several Member States stressed the importance of reaching agreement on the package before the end of 2026.

OECD Publishes Global Minimum Tax Implementation Toolkit

The month, the OECD's Forum on Tax Administration published a [Global Minimum Tax Implementation Toolkit](#), providing a structured roadmap to support jurisdictions in implementing and administering the Pillar Two global minimum tax. The Toolkit is intended for tax administrations and policymakers and draws on the experience of early adopters, as well as input from business and other stakeholders, with the objective of promoting consistent and efficient application of the GloBE rules while limiting administrative and compliance burdens.

The Toolkit is organised into five modules covering key stages of implementation. These include: identifying in-scope multinational enterprise (MNE) groups and estimating potential revenues; legal implementation of the rules; organisational and operational planning; the design of compliance procedures; and the exchange of information, including use of the GloBE Information Return (GIR). It distinguishes between a pre-implementation phase focused on impact assessment and legislative design and an implementation phase, which addresses operational readiness, IT systems, and administrative processes.

A central feature is the provision of practical guidance on establishing a domestic compliance framework for the collection of top-up tax. The Toolkit emphasises the importance of coordinated approaches across jurisdictions, including reliance on common data sources such as country-by-country reporting, the development of risk-based compliance strategies, and the use of automatic exchange of information mechanisms under the GIR framework.

The document also highlights the need for alignment with the GloBE Model Rules, Commentary and Administrative Guidance, noting that jurisdictions have adopted different legislative techniques (including cross-reference, repetition, and rewrite approaches) to incorporate the rules into domestic law. It further outlines mechanisms to ensure ongoing consistency, including the use of secondary legislation, interpretative clauses, and administrative guidance. The Toolkit forms part of broader OECD work to support the implementation of the global minimum tax and is expected to be updated over time as further implementation experience is gained.

AMLA Publishes Direct Supervision Reporting Framework & FIU Cooperation Standards

The EU Anti-Money Laundering Authority this month published a [reporting package for the identification of “provisionally eligible obliged entities”](#) that may fall under AMLA’s direct supervision from 2028. The package forms part of preparations for AMLA’s first selection exercise in 2027 and includes a standardised reporting template together with interpretative guidance for national supervisors and reporting entities.

Under Article 12(1) of the AML Regulation, AMLA will directly supervise certain high-risk credit institutions, financial institutions and groups operating in at least six Member States, including through establishments or cross-border services. The guidance clarifies reporting obligations relating to group structures, establishments, customer activity and supervisory arrangements, including the designation of a single reporting entity for group submissions.

Separately, AMLA has launched [consultations](#) on several draft technical standards and guidelines under the new EU AML/CFT framework. These include consultations

on three draft Implementing Technical Standards concerning cooperation between Financial Intelligence Units (FIUs), AMLA and the European Public Prosecutor's Office (EPPO). Two of the draft ITS establish harmonised reporting formats for transmitting information to the EPPO in cases involving suspected offences affecting the EU's financial interests, while a third introduces standard templates for information exchanges between FIUs through FIU.net. The measures are intended to improve the consistency, completeness and automation of cross-border AML/CFT information sharing and supervisory cooperation across the EU.

In addition, AMLA has opened a consultation on draft Guidelines on business-wide risk assessments under Article 10(4) of the AML Regulation. The draft Guidelines set out minimum requirements for obliged entities when conducting business-wide AML/CFT risk assessments, including requirements relating to the identification and assessment of risks arising from business models, customers, products, services, delivery channels and geographical exposure. The Guidelines also provide additional sources of information that obliged entities should consider as part of their risk assessment processes. AMLA stated that the objective is to support a proportionate and risk-based approach applicable across different categories of obliged entities. A public hearing on the draft Guidelines is scheduled for 28 May 2026, while the consultation remains open until 15 July 2026.

These developments are expected to feature at [AMLA's first annual conference](#), to be held in Frankfurt on 9 June 2026, bringing together representatives from supervisory authorities, FIUs, EU institutions, law enforcement bodies and the private sector to discuss developments in the EU AML/CFT framework.

DG TAXUD Publishes Report on Consultation Concerning VAT Rules for Travel & Tourism

This month, the European Commission published a [summary report](#) on the 2025 public consultation concerning VAT rules applicable to the travel and tourism sector. The consultation, which ran from 24 July to 16 October 2025 and focused on the Tour Operators' Margin Scheme (TOMS) and VAT rules for passenger transport services, received 244 contributions from 241 stakeholders, primarily businesses and business associations operating in the travel, tourism and passenger transport sectors. CFE Tax Advisers Europe participated in the consultation process and

submitted an [Opinion Statement](#) calling for substantial reform of the current TOMS framework

The report indicates broad stakeholder support for EU action to modernise the current VAT framework. A majority of respondents considered that the existing TOMS rules no longer ensure VAT neutrality and create significant legal uncertainty and compliance burdens, particularly due to divergent implementation across Member States. Stakeholders also highlighted competitive distortions affecting EU travel agents, especially in relation to non-EU operators and the treatment of business-to-business (B2B) transactions. Similar concerns were raised by CFE in its submission, which argued that the current regime is no longer fit for purpose and undermines neutrality and simplification objectives.

Among the potential reforms considered, 80% of respondents supported making TOMS optional for B2B supplies, while many stakeholders favoured simplifying margin calculation rules and clarifying the treatment of in-house services and mixed travel packages. The report also notes support for reviewing the place-of-supply rules applicable to non-EU travel agents, with many respondents favouring taxation in the country of residence of the traveller in order to ensure a more level competitive playing field between EU and non-EU operators. CFE similarly advocated restricting TOMS to business-to-consumer transactions and exploring the development of a One-Stop-Shop mechanism for travel operators.

With respect to passenger transport, respondents identified the differing VAT treatment of transport modes and the complexity of place-of-supply rules as major obstacles to a functioning internal market. Many stakeholders supported maintaining or extending zero-rating for international air and maritime passenger transport, while others called for harmonised VAT treatment across transport modes. The report also records support for simplifying rules concerning exemptions for international passenger transport under Articles 148 and 371 of the VAT Directive.

The Commission notes in the report that the factual summary report provides only a preliminary overview of stakeholder feedback. A further synopsis report and impact assessment are expected to follow, which will analyse the consultation responses in greater detail and assess potential policy options for reform of VAT rules in the travel and tourism sector.

OECD Issues Practical Guide on Investment Tax Incentives

The OECD has published a [Practical Guide to Investment Tax Incentives](#) this month, providing policymakers with practical tools to improve the effectiveness and value for money of tax incentives, particularly in developing and emerging economies. The report emphasises that while tax incentives are widely used to attract investment, their performance is mixed and they can entail significant fiscal costs, economic distortions and administrative complexity if not properly designed.

The guide takes a lifecycle approach, covering the stages of conception, design, implementation, monitoring and evaluation. It highlights the importance of clearly identifying policy objectives and underlying market failures before introducing incentives, alongside conducting ex-ante assessments of expected costs and benefits and ensuring coherence with broader policy frameworks.

In relation to design, the OECD indicates that expenditure-based incentives, such as accelerated depreciation and tax credits, are generally more effective in stimulating additional investment than income-based incentives, which can generate windfall gains and increase risks of tax avoidance. The report also stresses the need to balance targeting and simplicity, limit excessive generosity, and link incentives to measurable outcomes.

On implementation, the guide underlines the importance of transparent and predictable procedures, including the use of self-assessment mechanisms where appropriate, to reduce compliance costs and administrative burdens. It also highlights the need for improved data collection, monitoring and evaluation frameworks to assess effectiveness and inform potential reform or removal of incentives that do not deliver expected benefits.

CFE Submissions on EU AML Authority Consultations on Customer Due Diligence & Business Relationships Standards

CFE Tax Advisers Europe submitted [two Opinion Statements](#) this month in response to consultations by the EU Anti-Money Laundering Authority (AMLA) on draft

Regulatory Technical Standards (RTS) under the Anti-Money Laundering Regulation (AMLR).

The submissions concern draft Standards on:

- [Customer Due Diligence](#) obligations under Article 28(1) AMLR; and
- [Criteria for identifying business relationships, occasional and linked transactions, and lower thresholds](#) under Article 19(9) AMLR.

In both Statements, CFE supports the objective of a harmonised and effective EU AML/CFT framework while emphasising that the final standards should remain practical, workable, proportionate and genuinely risk-based for non-financial obliged entities, including tax advisers and SMEs.

Draft RTS on Customer Due Diligence (Article 28(1) AMLR)

In this statement, CFE highlights:

- concerns regarding overly prescriptive CDD, documentation and monitoring requirements that may create disproportionate compliance burdens without improving AML effectiveness;
- the need for sector-specific calibration for tax advisers and SMEs, recognising that advisory services differ fundamentally from banking and financial activities;
- proportionate approaches to beneficial ownership verification and complex ownership structures, focusing on genuine ML/TF risk indicators rather than structural complexity alone; and
- the importance of preserving technological neutrality, professional judgement and flexibility regarding verification methods, including reliance on traditional document-based checks where appropriate.

CFE recommends maintaining a genuinely risk-based approach and allowing proportionate reliance on official registers and traditional verification methods where appropriate.

Draft RTS on Business Relationships & Linked Transactions (Article 19(9) AMLR)

CFE in this submission highlights:

- the need to distinguish advisory services from transaction execution, noting that tax advisers generally provide legal and tax advice rather than execute transactions or handle client funds;
- concerns regarding broad linked transaction criteria and recurring advisory engagements, which may create disproportionate compliance obligations for ordinary multi-step professional work;
- proportionality for small and medium-sized non-financial practices, including realistic implementation timelines and sector-specific guidance; and
- the importance of legal certainty, workable implementation rules and consistent application of the risk-based approach across Member States.
- CFE also welcomes AMLA's decision not to introduce additional lower customer due diligence thresholds beyond those already established in the AMLR framework.

CFE remains committed to continued engagement with AMLA and other stakeholders throughout the implementation of the EU AML Single Rulebook. We invite you to read the [Submissions](#) and remain available for any queries you may have.

EU Commission Publishes Report on Stakeholder Workshop for Simplifying EU Excise Procedures

The European Commission has published a [summary report and operational conclusions](#) following a stakeholder workshop held on 23 March 2026 on simplifying EU excise procedures, as part of the Commission's broader simplification and competitiveness agenda.

The report highlights that businesses operating with excise goods continue to face significant compliance burdens due to inconsistent implementation of excise rules across Member States. Stakeholders identified divergent requirements relating to authorisations, guarantees, reporting obligations and the treatment of irregularities during movements of excise goods, as well as fragmentation between excise, customs and VAT procedures.

Participants also stressed that current procedures are particularly burdensome for SMEs, low-volume consignments and distance sales. Suggestions included simplified procedures for low-risk transactions, more harmonised interpretation of EU rules, improved guidance and training, and the possible introduction of an excise One-Stop-Shop system similar to the VAT OSS framework.

According to the report, stakeholders further called for greater coordination between Member States and more centralised support for businesses operating across borders. The Commission stated that the feedback gathered during the workshop will contribute to its ongoing study on simplifying excise procedures for intra-EU operations and inform further analysis of possible legislative and administrative reforms.

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