



Streszczenie tekstu - najważniejsze informacje:

- Wezwanie do dowodów ws. uproszczeń
Komisja Europejska uruchomiła konsultację nt. projektu „omnibusowego” upraszczającego dyrektywy podatkowe (ATAD, Matka-Córka itp.), eliminując dublowanie z Pillar Two i fragmentację wdrożeń; opinie do 16 marca 2026 r..
- Lista jurysdykcji niekooperujących
Rada UE dodała Turks i Caicos oraz Wietnam do listy (teraz 10 pozycji), usunęła Fidżi, Samoa i Trynidad i Tobago; następny przegląd w październiku 2026 r..
- ONZ: Konwencja podatkowa
Czwarta sesja Komitetu ONZ przesunęła dyskusje na protokoły o usługach transgranicznych i sporach; następna sesja w sierpniu 2026 r..
- OECD: Amount B i MEMAP
OECD wydała FAQ do Amount B oraz zaktualizowany Podręcznik MEMAP 2026 z najlepszymi praktykami rozstrzygania sporów podatkowych..
- Karta CFE ws. AI
CFE opublikowała Kartę 7 zasad etycznego użycia AI przez doradców podatkowych, podkreślając autonomię, kompetencje i przejrzystość.
- AMLA: Konsultacje AML
AMLA konsultuje standardy due diligence, relacji biznesowych i sankcji w ramach nowej ramy AML (od 2027 r.), istotne dla doradców podatkowych..
- Inne wydarzenia
OECD zaktualizowała Action 5 ws. szkodliwych praktyk; Komisarz Hoekstra broni wycofania 5 projektów podatkowych (FTT, Unshell itp.); CFE rekomenduje uproszczenie DAC; FISC debatował bias dług-ekwity i 28. reżim

Streszczenie wykonane przez narzędzie perplexity.ai



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Commission Launches Call for Evidence on Corporate Tax "Omnibus" Simplification

The European Commission has launched a [Call for Evidence](#) on the forthcoming taxation Omnibus legislative proposal, expected to be published in late June 2026. The initiative forms part of the EU's tax decluttering and competitiveness agenda and aims to streamline, clarify and enhance several core EU direct tax directives without altering their underlying policy objectives.

The review will cover targeted amendments to the Anti-Tax Avoidance Directive, including the Interest Limitation Rule, Controlled Foreign Company rules and the General Anti-Abuse Rule. The Commission in the Call for Evidence has identified potential overlap between CFC rules and the OECD/G20 Global Minimum Tax in Pillar Two, as well as concerns regarding the functioning of the EBITDA-based ILR in the current economic environment of higher interest rates and inflation. Simplification options will therefore address duplication and divergent national implementation.

In addition, the Parent-Subsidiary Directive, Interest and Royalties Directive, Tax Merger Directive and Tax Dispute Resolution Mechanisms Directive are in scope. The Commission notes that flexibility in transposition has led to fragmentation, legal uncertainty and administrative burden. Differences in holding thresholds, definitions of qualifying entities, withholding tax relief procedures and anti-abuse concepts have been identified as areas where alignment and clarification may be required.

The consultation also highlights procedural barriers in accessing directive benefits and in the operation of the dispute resolution framework, including interpretative divergences concerning the admission of cases. The Commission has indicated that the initiative is intended to reduce administrative burden, eliminate outdated or overlapping provisions and improve coherence across the EU direct tax acquis, while remaining tax neutral and preserving safeguards against aggressive tax planning.

Stakeholders are invited to submit evidence on compliance costs, burdensome procedures and inconsistencies in application. The feedback will inform the preparation of the legislative proposal scheduled for 2026, and can be submitted via the [Have Your Say](#) portal until 16 March 2026.

EU List of Non-Cooperative Jurisdictions for Tax Purposes Updated

At its meeting of 17 February 2026, the Economic and Financial Affairs Council adopted conclusions [updating the EU list of non-cooperative jurisdictions for tax purposes](#). Two jurisdictions, Turks and Caicos Islands and Vietnam, were added to Annex I of the list. Turks and Caicos Islands were listed following concerns raised by the OECD Forum on Harmful Tax Practices regarding the enforcement of economic substance requirements, while Vietnam was added after a review by the OECD Global Forum concluded that it did not meet the required standards for exchange of information on request.

At the same time, Fiji, Samoa and Trinidad and Tobago were removed from the list, having brought their frameworks into line with agreed international tax standards. Following the revision, the EU list now comprises ten jurisdictions: American Samoa, Anguilla, Guam, Palau, Panama, Russia, Turks and Caicos Islands, US Virgin Islands, Vanuatu and Vietnam. The entries for American Samoa, Guam and the US Virgin Islands were updated to reflect progress made, although this was not considered sufficient for removal.

In addition, the Council approved the updated Annex II state-of-play document, recognising ongoing cooperation with jurisdictions that have committed to reforms. Antigua and Barbuda and Seychelles were removed from Annex II after receiving positive ratings from the OECD Global Forum in respect of exchange of information on request. Brunei was granted a six-month extension to reform its foreign-source income exemption regime.

The List will next be reviewed in October 2026.

UN Intergovernmental Negotiating Committee Advances Drafting of International Tax Cooperation Convention

The [Fourth Session of the Intergovernmental Negotiating Committee](#) on the United Nations Framework Convention on International Tax Cooperation took place in February. In the second week of the Session, substantive discussions shifted from the updated [Draft Framework Convention template](#) under Work Stream 1 to the [draft protocol on the taxation of cross-border services under Workstream 2](#) and the [draft protocol on dispute prevention and resolution under Workstream 3](#). The week marked the

transition from exploratory exchanges to more structured consideration of drafting parameters under both protocols.

Under Protocol I, delegates examined the scope of taxes to be covered and the design of nexus rules for taxing income derived from cross-border services. Discussions focused on whether the protocol should apply solely to taxes on income or extend more broadly to taxes with equivalent economic effect, while generally excluding traditional VAT and sales taxes. Consideration was given to different nexus approaches, including physical presence, payment-based source rules and broader economic or market-based nexus concepts reflecting sustained engagement with a jurisdiction. Delegations debated whether differentiated nexus rules may be appropriate for different categories of services, such as in-person, remotely delivered or highly automated services. The method of taxation was also discussed, with differing views expressed on gross withholding, net basis taxation and hybrid approaches, noting administrative simplicity concerns and risks of over-taxation.

Discussions also addressed the implementation of Protocol I, including whether amendments to existing bilateral tax treaties should follow a multilateral instrument approach or require bilateral renegotiation. Diverging views were expressed on the feasibility of an MLI-style mechanism and the need to avoid unintended treaty override effects.

The Committee also commenced detailed consideration of dispute prevention and resolution. Delegates reviewed a structured “menu” of potential mechanisms, including advance pricing agreements, cooperative compliance arrangements, simultaneous and joint audits, mutual agreement procedures, mediation and arbitration. Discussions examined the scope of disputes to be covered, the balance between optionality and common minimum standards, and the role of capacity building in supporting effective implementation.

Work on both protocols is expected to continue at future sessions, with [written submissions invited](#) from Member States and stakeholders in advance of the [Fifth Session](#) scheduled for August 2026.

OECD Releases Amount B FAQs & Publishes 2026 MEMAP Update

In February, the OECD published a set of [Frequently Asked Questions](#) providing technical clarifications on the application of the simplified and streamlined approach under Amount B. The FAQs address practical implementation issues arising from early application of the rules, including confirmation that the accounts payable guardrail

should not be recomputed following retrospective Cost of Goods Sold adjustments, clarification that the +/- 0.5% range in the pricing matrix does not reapply after adjustments under the operating expense cross-check or data availability mechanism, and guidance on the annual testing of the accounts payable guardrail. The document also clarifies the treatment of inter-company debtors and creditors in working capital calculations, the application of the rules to start-ups with limited historical data, and the interpretation of “mixed products” and certain industry grouping definitions.

Alongside the FAQs, the OECD also released the 2026 revision of the [Amount B Pricing Automation Tool](#). The tool is designed to automatically compute the Amount B return for an in-scope tested party based on limited data inputs, supporting consistent application of the pricing matrix, operating expense cross-check and, where relevant, the data availability mechanism. The tool is intended to further optimise the administrative and simplification benefits of Amount B for both tax administrations and taxpayers and will be updated annually to reflect any changes to the pricing matrix and other relevant datapoints.

Also in February, the OECD held a technical [webinar](#) to present the 2026 edition of the [Manual on Effective Mutual Agreement Procedures](#) published last week, supporting the work of the BEPS Inclusive Framework and the Forum on Tax Administration to strengthen international tax dispute resolution. Developed by competent authorities participating in the FTA MAP Forum, the 2026 edition updates and expands the original 2007 Manual, with a stronger practical focus reflecting developments in MAP practice since the introduction of the BEPS Action 14 minimum standard. The revised MEMAP is intended as a comprehensive, non-binding guide for both competent authorities and taxpayers on the effective conduct of the MAP process.

Compared with the original version, the 2026 MEMAP introduces a revised structure aligned with the full lifecycle of a MAP case, from pre-MAP considerations through unilateral and bilateral phases to arbitration. It incorporates close to 60 aspirational best practices covering each step of the process, including dispute prevention measures, expectations regarding taxpayer engagement, and guidance on the organisation, resourcing and independence of competent authority functions. The revised Manual places greater emphasis on proactive dispute prevention, such as improved audit quality, enhanced coordination between audit and competent authority functions, and the use of APAs and general MAP agreements to address recurring issues.

The updated MEMAP also provides more detailed procedural guidance than the 2007 edition, including clearer expectations on timelines, inventory management and transparency, as well as standardised templates for MAP requests and notifications. Notably, it includes practical guidance on MAP arbitration, which was not addressed in the original Manual, and expands discussion of access to MAP in areas such as taxpayer-

initiated adjustments, audit settlements and cases involving anti-abuse provisions. While the MEMAP does not modify treaty obligations or the BEPS Action 14 minimum standard, it consolidates current practice and highlights best practices aimed at improving the efficiency, consistency and timeliness of MAP outcomes.

CFE Charter of Tax Advisers Rights & Obligations in an AI-Influenced Tax-Advisory Environment

This month, CFE Tax Advisers Europe published a [Charter of Tax Advisers' Rights and Obligations in an AI-Influenced Tax-Advisory Environment](#), setting out guiding principles for the responsible and ethical use of artificial intelligence in tax practice.

AI is increasingly embedded in tax research, compliance, advisory modelling and administrative processes. While these tools offer efficiency and service improvements, they also raise risks, including opacity, bias and over-reliance on automated outputs.

The Charter is issued against a backdrop of emerging global AI governance frameworks, including the OECD's 2026 Due Diligence Guidance for Responsible AI and the entry into force of the EU AI Act. The CFE Charter builds on this framework for tax advisers, by addressing the specific professional, ethical and accountability dimensions of AI use within the tax advisory profession.

The CFE AI Charter is structured around seven principles designed to safeguard trust, professional judgment and responsibility in the use of AI:

1. Professional Autonomy and Scepticism

Tax advisers retain full responsibility for the advice provided. AI may assist analysis, but it does not carry liability. Advisers must exercise independent judgment and actively assess, question or reject AI-generated outputs where appropriate.

2. AI Literacy and Technical Competence

Professional competence should include a working understanding of how AI tools function, their limitations and associated risks, including hallucinations and bias. Continuous training and active oversight of AI systems should form part of professional responsibility.

3. Transparency Toward Clients and Stakeholders

Where AI materially influences advice, advisers should be able to explain the assumptions, methodology and limitations underlying the output. Transparency is linked to due care, quality assurance and client trust.

4. Data Protection and Confidentiality

The use of AI must comply with GDPR, professional secrecy obligations and contractual duties. This includes due diligence on AI providers, careful data-input policies and proportionate safeguards to protect client information.

5. Integrity of the Profession and Public Trust

AI should enhance efficiency without undermining independence, ethical standards or professional development. The Charter recognises the need to manage AI's impact on client relationships, staff training and the long-term legitimacy of the profession.

6. Objectivity and Bias Awareness

AI outputs reflect both training data and user prompts. Advisers must remain alert to automation bias and ensure outputs are cross-checked against primary legal sources and established professional standards to preserve impartiality.

7. Regulatory Awareness and Engagement

Advisers are expected to remain informed about evolving AI regulation, including obligations arising under the EU AI Act. The Charter also recognises the profession's right to clear, practical regulatory guidance and engagement with policymakers.

CFE Tax Advisers Europe considers the publication of this Charter an important step in ensuring that AI enhances, rather than diminishes, the quality, integrity and trustworthiness of tax advisory services. The Charter aims to provide a foundation for continued engagement on the governance of AI in taxation and the preservation of professional standards in a rapidly evolving technological environment.

We invite you to read the [Charter](#) and remain available for any queries you may have.

[EU AML Authority Launches Consultation on Standards for Framework](#)

The EU Authority for Anti-Money Laundering and Countering the Financing of Terrorism, AMLA, has launched three [public consultations](#) on draft Regulatory Technical Standards under the new EU Anti-Money Laundering framework.

The consultations concern customer due diligence requirements, criteria for identifying business relationships, occasional and linked transactions, and indicators and methodology for pecuniary sanctions and periodic penalty payments. The measures form part of the implementation of the revised EU AML legislative package, which will apply from 10 July 2027.

The draft due diligence standards will specify in detail how obliged entities must identify and verify customers and beneficial owners, and how ongoing monitoring should be conducted. The business relationship standards determine when AML obligations are triggered, including the treatment of recurring engagements and linked transactions. Together, these instruments will define the practical compliance framework applicable to non-financial obliged entities, including tax advisers.

The sanctions standards establish indicators for classifying the gravity of breaches and criteria for setting pecuniary sanctions, with the aim of promoting supervisory convergence and consistent enforcement across Member States. For the tax profession, this framework will shape both the scope of operational AML obligations and the categorisation of compliance deficiencies. The sanctions consultation closes on 9 March 2026, and the customer due diligence and business relationship consultations close on 8 May 2026. As set out in AMLA's 2026–2028 Single Programming Document, these RTS form part of a broader package of technical standards to be finalised in 2026, ahead of the application of the new AML regime in July 2027. Input can be provided via the [AMLA Consultation webpage](#).

OECD Publishes February 2026 Action 5 Peer Review Update on Harmful Tax Practices

The OECD Inclusive Framework on BEPS has released an [update](#) on the peer review of harmful tax practices under BEPS Action 5, reflecting conclusions reached by the Forum on Harmful Tax Practices at its November 2025 meeting and approved on 5 February 2026. The update covers determinations on preferential tax regimes and the fifth annual monitoring of substantial activities requirements in no or only nominal tax jurisdictions. Since the start of the BEPS Project, the has reviewed 326 preferential regimes, with almost 40% having been abolished.

In relation to preferential regimes, Fiji's original ICT business investment incentives and export income deduction regime were both found to be abolished, with the Forum noting that grandfathering for the ICT regime was not in line with its timelines

but did not give rise to a BEPS impact. Ireland's participation exemption for certain foreign dividends and Peru's framework law on special economic zones were assessed as not harmful, having been designed in accordance with FHTP standards. The update also provides a consolidated overview of previously reviewed regimes.

The fifth annual monitoring of the effectiveness in practice of substantial activities requirements, reflecting the 2024 year and incorporating legislative and regulatory developments since June 2019, indicates that all 11 jurisdictions reviewed have domestic legal frameworks meeting the BEPS Action 5 minimum standard. Most jurisdictions were assessed as not harmful with no issues identified in practice. However, the Forum identified areas requiring improvement in Anguilla, notably regarding exchanges of information, with focused monitoring also planned in relation to statistical data and its compliance programme, and in the Turks and Caicos Islands, where improvements to the compliance programme are required and focused monitoring will take place concerning statistical data.

EU Parliament Holds Structured Dialogue With Commission Hoekstra on 2026 Tax Files

On 9 February 2026, Commissioner for Taxation Wopke Hoekstra [appeared](#) before the European Parliament's Committee on Economic and Monetary Affairs (ECON) and the Subcommittee on Tax Matters (FISC) for a structured dialogue on the taxation elements of the 2026 Commission Work Programme. The meeting took place against the backdrop of the Commission's decision to withdraw a number of long-standing tax legislative proposals.

Opening the exchange, the Chair of ECON requested specific clarification on why certain important files were being removed from the legislative agenda and which elements might be pursued through alternative initiatives. In his [introductory remarks](#), Commissioner Hoekstra acknowledged the frustration expressed by Members and stated that the "merit" and underlying logic of the proposals remained valid. However, he referred to "sobering realities", citing significant changes in the geopolitical and economic climate and persistent resistance among Member States. He explained that the Commission had applied a "reality check" in preparing the 2026 Work Programme, assessing whether pending files had any realistic prospect of adoption.

The Commissioner then addressed the five files identified for possible withdrawal. On the Financial Transaction Tax (FTT), he noted that the proposal had been on the

table for 12 years without any realistic prospect of unanimous agreement or enhanced cooperation. Regarding transfer pricing, he stated that there was “no appetite in Council” for binding harmonised EU rules. On the Unshell proposal, he reported that discussions in Council had failed to generate sufficient political support for either the Commission’s approach or alternative options. Concerning the proposal to introduce qualified majority voting for certain technical VAT matters, he observed that Member States had favoured improving the existing system and that discussions had ended in deadlock. Finally, on the Debt-Equity Bias Reduction Allowance (DEBRA), he stated that a significant number of Member States had questioned the fundamentals of the proposal and that the file had been put on hold in Council.

While defending the decision to withdraw the files, Commissioner Hoekstra indicated that the Commission would seek to preserve key principles and technical work by integrating relevant elements into future initiatives, including through forthcoming workstreams and the omnibus process. He emphasised the need to focus political capital on files with a realistic chance of progress and described the decision as a pragmatic assessment of Council dynamics.

During the debate, many MEPs [expressed](#) dissatisfaction with what they characterised as a row-back from previously tabled proposals. Suggestions were made that stronger political backing at Commission level could assist in overcoming resistance in Council. Members also raised the possibility of pursuing DEBRA through enhanced cooperation and sought clarification on future action regarding digital taxation and Unshell. In outlining his priorities for 2026, Commissioner Hoekstra identified tobacco taxation, simplification, the Directive on Administrative Cooperation and the Energy Taxation Directive as key areas of focus.

Separately, a [written parliamentary question](#) addressed the impact on EU competitiveness of certain jurisdictions’ non-implementation of the OECD Pillar Two agreement and the implications of the recently agreed G7 “side-by-side” approach. In his [reply](#) of 4 February 2026, Commissioner Hoekstra stated that the Commission is actively monitoring the effects of non-implementation on EU competitiveness and inward investment. He underlined that non-implementing countries do not escape the impact of Pillar Two, as implementing jurisdictions may apply top-up taxes to low-taxed profits, a commitment reaffirmed in the 5 January 2026 Side-by-Side agreement.

The Commissioner further noted that Pillar Two has been widely implemented, with approximately 60 jurisdictions, including the majority of G20 countries, having enacted the rules. He indicated that the Inclusive Framework had recognised similarities between the US global minimum tax system and Pillar Two. To safeguard

EU competitiveness, he stated that the Side-by-Side agreement provides for the full application of domestic top-up taxes to US businesses operating in implementing jurisdictions, alongside compliance simplifications and improved treatment of certain tax incentives.

CFE Opinion Statement on the EU Consultation on the DAC Recast

In February, CFE Tax Advisers Europe submitted an [Opinion Statement](#) in response to the European Commission's consultation on the recast of the Directive on Administrative Cooperation in the field of taxation (DAC), which closed on 10 February for public stakeholder input.

CFE welcomes the Commission's initiative to consolidate DAC1–DAC9 into a single legislative instrument and supports the objective of simplifying the framework while improving its clarity and effectiveness. Successive amendments have led to fragmentation of the legal framework, reduced legal certainty and increased compliance costs, particularly in relation to DAC6, DAC7 and the interaction between DAC4 (country-by-country reporting) and DAC9 (Pillar Two reporting).

The recast represents an important opportunity to address structural shortcomings identified through implementation experience and expert input, while maintaining the core objectives of transparency and effective administrative cooperation.

Issues Identified

CFE highlights that the current DAC framework has become overly complex due to cumulative amendments and divergent national interpretations. The coexistence of DAC4 and DAC9 creates unnecessary duplication, overlapping reporting obligations and additional administrative burdens for multinational groups. Similarly, DAC6 reporting obligations generate significant compliance costs, with practitioner experience indicating that the preparation and filing of a single report may require substantial legal and technical analysis.

Concerns are also raised regarding the 30-day DAC6 reporting deadline, which may not adequately reflect the complexity of cross-border arrangements. In addition, several DAC6 hallmarks — particularly those linked to the Main Benefit Test and certain category C and D hallmarks — are considered unclear, inconsistently applied across Member States, or difficult to assess in practice due to limited access to relevant information.

The Statement further notes structural asymmetries arising from legal professional privilege rules and duplicative reporting obligations imposed on intermediaries. The

current framework may create inefficiencies and legal uncertainty, particularly where reporting obligations shift between intermediaries and taxpayers.

Recommendations

CFE strongly supports the consolidation of DAC1–DAC9 into a single, coherent legislative instrument. It recommends aligning and effectively merging DAC4 and DAC9 reporting frameworks to eliminate duplication and prevent double reporting, including through the introduction of a centralised group reporting model and a notification-of-changes-only approach.

With respect to DAC6, CFE recommends extending the reporting deadline from 30 to 90 days, reassessing and periodically reviewing hallmarks to ensure clarity and proportionality, and introducing a taxpayer-only reporting obligation to eliminate duplicative intermediary reporting and better align with legal professional privilege frameworks across Member States.

CFE also calls for stronger proportionality safeguards, codification of taxpayer rights recognised in CJEU case law, and the systematic publication of consolidated DAC texts following amendments in order to enhance accessibility and legal certainty.

Conclusion

CFE Tax Advisers Europe considers the DAC recast a critical opportunity to simplify and strengthen the framework for administrative cooperation in taxation. Meaningful simplification should reduce administrative burdens while preserving transparency and effective information exchange. CFE stands ready to continue engaging constructively with the Commission and Member States as the recast process progresses.

We invite you to read the [Statement](#) and remain available for any queries you may have.

FISC Hearings on Equity-Debt Bias, Financial Sector Taxation & 28th Regime

On 24 February 2026, the European Parliament’s Subcommittee on Tax Matters (FISC) [met](#) in Brussels to examine debt-equity bias in corporate taxation, the draft

report on a coherent tax framework for the EU financial sector, and the feasibility of a 28th tax regime.

In the public hearing on equity-debt bias, speakers broadly agreed that the longstanding preferential tax treatment of debt over equity distorts investment decisions and increases corporate leverage. Academic evidence cited during the discussion suggests the bias may raise leverage ratios by 5–10 percentage points. Prof. Michael Devereux supported an Allowance for Corporate Equity (ACE), as reflected in the Commission’s DEBRA proposal, to align the tax treatment of debt and equity and reduce distortions. Other speakers questioned the extent to which tax rules alone drive corporate financing choices and pointed to existing interest limitation rules and anti-avoidance measures. Civil society representatives warned against creating new reliefs that could trigger further tax competition, emphasising instead the need to address profit shifting more fundamentally, including through international cooperation and discussions under the UN framework convention process.

FISC then considered the draft own-initiative report on “A coherent tax framework for the EU’s financial sector”, presented by rapporteur Matthias Ecke (S&D). The debate highlighted the structural consequences of the VAT exemption for financial services and the resulting proliferation of more than 90 national sector-specific taxes. Members discussed options ranging from simplification and better coordination to renewed consideration of an EU Financial Transaction Tax, while others cautioned against additional sectoral taxes that could weaken financial resilience. There was broad agreement that fragmentation remains a challenge and that the Commission should further assess options for a more coherent framework. Amendments to the draft report are due by 18 March, with a vote scheduled for May 2026.

The meeting concluded with a public hearing on the “Feasibility of a 28th tax regime and its potential to support EU competitiveness”. Experts discussed the 28th Regime should ideally consist of a targeted, optional EU regime for innovative, high-growth companies, focusing on digital incorporation, cross-border loss relief, streamlined VAT and withholding procedures, and clear rules on equity-based remuneration. Speakers underlined that tax elements are central to the regime’s attractiveness but acknowledged legal constraints under the Treaties, notably the unanimity requirement for tax measures. The discussion reflected broad support for a narrow and pragmatic approach aimed at reducing cross-border barriers while remaining politically feasible.

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