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Irish Presidency of the EU: themes and priorities with respect to tax

Dear Gary

We refer to the Department of Finance's request for feedback from the Institute on what our members consider should be the top EU tax policy priorities and themes for the Irish Presidency of the European Union (EU).

What do you consider as the top EU tax policy priorities for the Irish Presidency?

The European Commission's 2026 Work Programme outlines the new tax related legislative proposals which it expects to publish in the first half of 2026 and the pending tax proposals for EU Directives. Based on these new and pending proposals, we asked our members to identify their top EU tax policy priorities. The following proposals were identified as the top EU tax policy priorities for the Irish Presidency:

1. Implementation of any OECD agreement on a 'side by side' approach for the US Global Intangible Low-Taxed Income (GILTI) regime to co-exist with Pillar Two and its impact on the Pillar Two EU Minimum Tax Directive.

2. The recast of the Directive on Administrative Co-operation (DAC) to simplify the previous 9 iterations of the DAC.

3. The Tax Omnibus Directive to simplify the Anti-Tax Avoidance Directives (ATAD), the Interest & Royalties Directive, the Parent-Subsidiary Directive, and the Mergers Directive.

4. The 28th Regime for Innovative Companies to allow innovative companies operate across the EU under a single, harmonised set of EU-wide rules (covering the relevant aspects of corporate, insolvency, labour, and tax law).

5. The Directive on Establishing a Head Office Tax system for micro, small and medium sized enterprises (HOT) to allow SMEs operating cross-border through permanent establishments (PEs) in other EU Member States to opt to calculate the tax liability of the PEs according to the tax rules of the Member State of their head office.

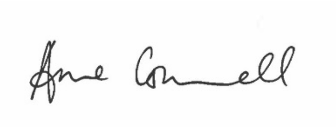
What key themes should guide the Irish Presidency in its work on both Direct and Indirect Tax policy?

Our members consider the following three key themes should guide the Irish Presidency in its work on direct and indirect tax policy:

1. Reducing administrative burdens for taxpayers
2. Simplification of EU rules
3. Competitiveness

We trust that you will find the above feedback helpful as the Department continues to plan for the Irish Presidency of the EU with respect to tax matters.

Yours sincerely



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