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REGULATORY SCRUTINY BOARD OPINION

Impact assessment / Omnibus on taxation

{COM(2026) 560}

{SWD(2026) 560-561}



Brussels,
RSB

Opinion

Title: Impact assessment / Omnibus¹ on taxation

Overall opinion: Not qualified

(A) Policy context

This initiative is a part of the Commission's efforts to simplify EU direct tax rules with a view to boost EU competitiveness and thereby making the environment for doing business in the EU more attractive; and to ensure that high tax standards in the EU are maintained.

(B) Key issues

The Board notes the need for substantial improvements to the quality of the report and makes the following recommendations for the lead Service to rectify:

- (1) The connections between the problems, objectives, and some of the options are not sufficiently well defined in the intervention logic of the report. For some measures, the corresponding problem is not analysed.**
- (2) The report does not clearly justify the range and the construction of the options.**
- (3) The report does not adequately explain how the general objective of maintaining high tax standards in the EU is translated into SMART objectives, and it does not fully assess the related impacts.**
- (4) It does not sufficiently substantiate the analysis of the costs and benefits, including the robustness of the assumptions used.**

¹ This initiative is an omnibus on which, following the President decision P(2026)1 of 28.4.2026, the Board shall issue an opinion that is not qualified.

This opinion concerns a draft impact assessment which may differ from the final version.

(C) What to improve

- (1) The report should provide more robust evidence including quantitative observational data, to demonstrate the extent to which the identified problems impose costs and burdens on economic operators. It should explain how this constrains economic activity and impacts growth and competitiveness and also their impacts on public authorities. To the extent possible, observational as well as more granular opinion data should be used to demonstrate the size of the problems and establish the dynamic baseline. The report should also bring forth relevant evidence from key sources, such as the ATAD evaluation and its support study.
- (2) The report should strengthen the intervention logic by providing a clearer description of some of the proposed measures and how they correspond to the identified problems and objectives - especially for measures concerning R&D expensing and imported hybrid mismatches. It should, for example, include an analysis of legal uncertainties and diverging national rules on expensing of R&D, and also clarify that the measure is a new initiative rather than a change of existing EU rules regarding expensing. As regards imported hybrid mismatches, it should better describe the problems. The report should also outline the underlying logic guiding the combination of individual measures into the proposed options, and provide further clarification on the main differences between the 'comprehensive' and 'medium' ambitions.
- (3) The report should elaborate on the impact on public administrations, including costs, cost savings, and short-term and long-term effects on tax bases and tax revenues. The report should analyse potential obstacles that could hinder the effective and timely implementation of the proposed options by Member States.
- (4) The report should enhance its analysis of costs, cost savings, and risks, including an examination of potential impacts on objectives such as removing double taxation, eliminating unnecessary or disproportionate tax compliance cost, ensuring tax neutrality, and tackling tax avoidance and evasion. The analysis should also better assess the resulting costs and benefits from applicable efficiency perspectives, and also consider the distributional effects on various stakeholders. The report should further assess the effects on the EU business environment and economic growth.
- (5) The report should provide more empirical evidence to support the assumptions used in the analysis and provide a sensitivity analysis where appropriate. It should, for example, demonstrate the robustness of assumptions such as 0.5% CIT compliance cost savings for R&D, the 5% ILR-related cost reduction, and the assumption on CFC and ILR related compliance costs. Additional explanations on the assumptions and data sources used in the model should be included.
- (6) The report should be written using non-technical language and be a self-standing document that is accessible to non-expert readers.

(D) Conclusion

The lead Service(s) should revise the report and the executive summary in accordance with the Board's recommendations before launching the interservice consultation.

Full title	Proposal for a Council Directive amending Council Directives 2003/49/EC, 2009/133/EC, 2011/96/EU and (EU) 2016/1164 for the purpose of reducing administrative burdens for businesses and supporting the growth and competitiveness of the EU.
Reference number	PLAN/2025/2875
Submitted to RSB on	8 April 2026
Date of RSB meeting	29 April 2026