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COVER NOTE

From:	The Cathaoirleach of Seanad Éireann and the Ceann Comhairle of Dáil Éireann
date of receipt:	23 October 2026
To:	The President of the Council of the European Union
Subject:	Proposal for a Council Directive amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU) 2017/1852 and (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU[doc. 11141/26 + ADD1+ ADD2 REV1 + ADD3 + ADD4 + ADD5 - COM (2026)560] - Reasoned opinion on the application of the Principles of Subsidiarity and Proportionality

Delegations will find attached the opinion[1] of the Cathaoirleach of Seanad Éireann and the Ceann Comhairle of Dáil Éireann on the above, followed by a courtesy English translation.

1 translation(s) of the opinion may be available on the Interparliamentary EU Information Exchange website (IPEX) at the following address: https://secure.ipex.eu/IPEXL-WEB/document/eu_legislative_database

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Ref: D51/13

Caoimhe O'Rourke

Clerk to the Committee on Finance, Public Expenditure, Public Service and Reform and Digitalisation, and Taoiseach

Rith an Dáil an tOrdú seo istigh an 20 Deireadh Fómhair, 2026 agus cuirtear faoi do bhráid é mar eolas duit mar is cuí.

The attached Order was passed by the Dáil on the 20th October, 2026 and is forwarded to you for your information and attention as appropriate.

Hubert Higgins
Journal Office
20th October, 2026

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Go ndéanann Dáil Éireann:

(1) an Tuarascáil chomhaontaithe a thabhairt dá haire ón gComhchoiste um Airgeadas, Caiteachas Poiblí, Athchóiriúchán Seirbhíse Poiblí agus Digitiúchán, agus an Taoiseach faoi Bhuan-Ordú 142 maidir leis an togra seo a leanas:

Togra le haghaidh TREOIR ÓN gCOMHAIRLE lena leasaítear Treoracha 2003/49/CE, 2009/133/CE, 2011/96/AE, (AE) 2016/1164, (AE) 2017/1852, (AE) 2025/50 a mhéid a bhaineann le creat an Aontais maidir le cánachas díreach a shimpliú agus tacú le fás agus iomaíochas an Aontais, COM (2026) 560;

a leagadh faoi bhráid Dháil Éireann an 16 Deireadh Fómhair 2026 de réir Bhuan-Ordú 142(3)(b);

(2) ag féachaint don Tuarascáil réamhráite, agus le linn a feidhmeanna faoi alt 7(3) d'Acht an Aontais Eorpaigh, 2009 a fheidhmiú, an tuairim a shealbhú nach ndéanann an togra prionsabal na coimhdeachta a chomhlíonadh ar na cúiseanna atá leagtha amach i mír 4 den Tuarascáil; agus

(3) a thabhairt dá haire, de bhun Bhuan-Ordú 142(4), go gcuirfear cóip den Rún seo mar aon leis an Tuairim Réasúnaithe agus an Tuarascáil réamhráite chuig Uachtarán Pharlaimint na hEorpa, Uachtarán na Comhairle agus Uachtarán an Choimisiúin.

That Dáil Éireann:

(1) notes the agreed Report of the Joint Committee on Finance, Public Expenditure, Public Service Reform and Digitalisation, and Taoiseach under Standing Order 142 on the following proposal:

Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU) 2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU, COM(2026) 560;

which was laid before Dáil Éireann on 16th October, 2026 in accordance with Standing Order 142(3)(b);

(2) having regard to the aforementioned Report, and in exercise of its functions under section 7(3) of the European Union Act 2009, is of the opinion that the proposal does not comply with the principle of subsidiarity for the reasons set out in paragraph 4 of the Report; and

(3) notes that, pursuant to Standing Order 142(4), a copy of this Resolution together with the Reasoned Opinion and the aforementioned Report shall be sent to the Presidents of the European Parliament, the Council and the Commission.

Ceann Comhairle Speaker of Dáil Éireann

For the attention of:

President of the European Commission: SG-NATIONAL-PARLIAMENTS@ec.europa.eu
President of the European Parliament Email: documentsreception@europarl.europa.eu
President Of Council of the European union Email: natparl@consilium.europa.eu

22 October 2026

Reasoned opinion of Dáil Éireann

COM (2026)560

Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU

Dear President,

I am writing to inform you that Dáil Éireann has considered COM(2026)560**,** *Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU* and is of the opinion that the Proposal does not comply with the principal of subsidiarity.

Under Standing Orders of Dáil Éireann, the Joint Committee on Finance, Public Expenditure, Public Services Reform and Digitalisation, and Taoiseach was conferred with the power to consider the above Proposal for compliance with subsidiarity. The Committee was obliged under Standing Orders to report back to Dáil Éireann if it was of the opinion that the Proposal did not comply with the principle of subsidiarity. The Committee duly reported to the Dáil and a motion on the Report of the Committee was considered and adopted by the Dáil at its meeting today.

In accordance with Standing Orders of Dáil Éireann, I enclose a copy of the Resolution of Dáil Éireann and a copy of the Report of the Committee with the Reasoned Opinion.

Yours sincerely,

Verona Murphy, TD
Ceann Comhairle.

Dáil Éireann,
Dublin 2.
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Cathaoirleach Sheanad Éireann

Chair of the Senate of Ireland

For the attention of:

President of the European Commission Chairman of Seanad Éireann Email: SG-NATIONAL-PARLIAMENTS@ec.europa.eu

President of the European Parliament Email: documentsreception@europarl.europa.eu

President Of Council of the European union Email: natparl@consilium.europa.eu

16 October, 2026.

Reasoned opinion of Seanad Éireann

COM (2026)560

Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU

Dear President,

I am writing to inform you that Seanad Éireann today considered COM (2023)560, *Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU* and is of the opinion that the proposal does not comply with the principle of subsidiarity and proportionality.

Under Standing Orders of Seanad Éireann, the Joint Committee on Finance, Public Expenditure, Public Services Reform and Digitalisation, and Taoiseach was conferred with the power to consider the above proposal for compliance with subsidiarity and proportionality.

The Committee was obliged under Standing Orders to report back to Seanad Éireann if it was of the opinion that the Proposal did not comply with the principle of subsidiarity. The Committee duly reported to Seanad Eireann and a motion on the Report of the Committee was considered and adopted by the Seanad at its meeting today. In accordance with Standing Orders of Seanad Éireann, I enclose a copy of the resolution of Seanad Éireann and a copy of the Report of the Committee with the Reasoned Opinion.

Is mise le meas,

Senator Mark Daly
Cathaoirleach of Seanad Éireann

Seanad Éireann,
Teach Laighean,
Sráid Chill Dara,
Baile Átha Cliath 2.

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Teach Laighean
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"Go ndéanann Seanad Éireann:

(1) an Tuarascáil chomhaontaithe a thabhairt dá haire ón gComhchoiste um Airgeadas, Caiteachas Poiblí, Athchóiriúchán Seirbhíse Poiblí agus Digitiúchán, agus an Taoiseach faoi Bhuan-Ordú 127 maidir leis an togra seo a leanas:

- Togra le haghaidh TREOIR ÓN gCOMHAIRLE lena leasaítear Treoracha 2003/49/CE, 2009/133/CE, 2011/96/AE, (AE) 2016/1164, (AE)2017/1852, (AE) 2025/50 a mhéid a bhaineann le creat an Aontais maidir le cánachas díreach a shimpliú agus tacú le fás agus iomaíochas an Aontais, COM(2026) 560,

a leagadh faoi bhráid Sheanad Éireann an 16ú Deireadh Fómhair, 2026 de réir Bhuan-Ordú 127(3)(b);

(2) ag féachaint don Tuarascáil réamhráite, agus le linn a feidhmeanna faoi alt 7(3) d'Acht an Aontais Eorpaigh, 2009 a fheidhmiú, an tuairim a shealbhú nach ndéanann an togra prionsabal na coimhdeachta a chomhlíonadh ar na cúiseanna atá leagtha amach i mír 4 den Tuarascáil; agus

(3) a thabhairt dá haire, de bhun Bhuan-Ordú 127(4), go gcuirfear cóip den Rún seo mar aon leis an Tuairim Réasúnaithe agus an Tuarascáil réamhráite chuig Uachtarán Pharlaimint na hEorpa, Uachtarán na Comhairle agus Uachtarán an Choimisiúin.

That Seanad Éireann:

(1) notes the agreed Report of the Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach under Standing Order 127 on the following proposal:

- Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU, COM(2026) 560,

which was laid before Seanad Éireann on 16th October, 2026 in accordance with Standing Order 127(3)(*b*);

(2) having regard to the aforementioned Report, and in exercise of its functions under section 7(3) of the European Union Act 2009, is of the opinion that the proposal does not comply with the principle of subsidiarity for the reasons set out in paragraph 4 of the Report; and

(3) notes that, pursuant to Standing Order 127(4), a copy of this Resolution together with the Reasoned Opinion and the aforementioned Report shall be sent to the Presidents of the European Parliament, the Council and the Commission."

Tithe an Oireachtais
Houses of the Oireachtas

An Comhchoiste um Airgeadas, Caiteachas Poiblí, Athchóiriúchán Seirbhíse Poiblí agus Digitiúchán, agus an Taoiseach

Tuairim Réasúnaithe maidir le COM(2026) 560: Togra le haghaidh TREOIR ÓN gCOMHAIRLE lena leasaítear Treoracha 2003/49/CE, 2009/133/CE, 2011/96/AE, (AE) 2016/1164, (AE)2017/1852, (AE) 2025/50 a mhéid a bhaineann le creat an Aontais maidir le cánachas díreach a shimpliú agus tacú le fás agus iomaíochas an Aontais

Deireadh Fómhair 2026

Joint Committee on Finance, Public Expenditure, Public Services Reform and Digitalisation, and Taoiseach

Reasoned Opinion on COM(2026) 560: Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU

October 2026

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1. Introduction

1. The principle of subsidiarity is defined in Article 5(3) of the Treaty on European Union (TEU) as follows:

> *"Under the principle of subsidiarity, in areas which do not fall within its exclusive competence, the Union shall act only if and insofar as the objectives of the proposed action cannot be sufficiently achieved by the Member States, either at central level or at regional and local level, but can rather, by reason of the scale or effects of the proposed action, be better achieved at Union level".*

2. Article 5(3) also gives specific responsibility to national parliaments to ensure that EU institutions apply the principle in accordance with Protocol 2 on the application of the principles of subsidiarity and proportionality.

3. The test established by Article 5(3) TEU is, in effect, a "comparative efficiency" exercise, involving a "*necessity*" test and a "*greater benefits*" test:
   i. Necessity - Is action by the EU necessary to achieve the objective of the proposal? Can the objective of the proposal only be achieved, or achieved to a sufficient extent, by EU action?
   ii. Greater Benefits - Would the objective be better achieved at EU level – i.e. would EU action provide greater benefits than action at Member States level?

4. To assist national parliaments in their evaluation of subsidiarity compliance, Article 5 of Protocol 2 provides explicitly that

> *"Any draft legislative act should contain a detailed statement making it possible to appraise compliance with the principles of subsidiarity and proportionality. This statement should contain some assessment of the proposal's financial impact and, in the case of a directive, of its implications for the rules to be put in place by Member States..."*

5. Therefore, any new draft legislative act:
   i. must be supported by a sufficiently 'detailed statement' to allow a judgment to be made by national parliaments on its compliance with the principle of subsidiarity;
   ii. must clearly satisfy both the necessity and greater benefit tests; and
   iii. must, under the principle of conferral set down in Article 5(2) of the TEU, show that the Union is acting 'only within the limits of the competences conferred upon it by the Member States in the Treaties to attain the objectives set out therein.'

2. Overview of the Committee's scrutiny

6. The Joint Committee on Finance, Public Expenditure, Public Service Reform and Digitalisation, and Taoiseach ("the Committee") scrutinised the following proposal at two meetings, on 30 September 2026 and 13 October 2026:

   COM(2026) 560: Proposal for a Council Directive amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU

7. At its meeting on 30 September 2026, the Committee agreed that COM(2026) 560 warranted further scrutiny. It was subsequently agreed to request further detailed briefing from the Department of Finance outlining any potential issues of subsidiarity, in order to ascertain the implications of these proposals for Ireland. This briefing was considered by the Committee during its meeting on 13 October 2026.

3. Decision of the Committee

9. Following the Committee's consideration of these matters, it agreed to submit a Reasoned Opinion on this proposal as listed above at its meeting on the 13 October 2026.

10. Due to the time constraints imposed by the subsidiarity deadline, the Committee have not had the opportunity to hold public briefings on the matter prior to the deadline but reserve the right to carry out further scrutiny outside of this timeframe and may submit further contributions on this package of proposals.

4. Opinion of the Joint Committee

11. The Committee has had specific regard to the Treaty provisions and is of the opinion that this proposal **does not comply with the principle of subsidiarity**. The reasons are set out as follows:

COM(2026) 560

12. The Committee supports towards efforts to simplify taxation systems and reduce compliance burdens for businesses.

13. The Committee notes that this proposal aims to increase EU competitiveness, and may benefit the Irish public indirectly through increased investment and economic growth.

14. However, while this proposal is projected to bring some benefits for businesses and the competitiveness of the Internal Market, the Committee seeks to ensure that these benefits do not come at the expense of the sustainability of the Irish tax base or public finances.

15. With regard to the proposals to change Controlled Foreign Company (CFC) rules, the Committee observes that while Ireland applies Model B of the CFC rules, it is

proposed to apply Model A on a mandatory basis. The Committee notes that seven other Member States have adopted Model B, while two Member States have implemented a combination of both models.

16. The Committee emphasises that the proposed move to a mandatory Model A approach could result in additional administrative and compliance requirements for both taxpayers and tax authorities. The Committee submits that Model B was adopted in Ireland as it was regarded as being better aligned with the Irish corporation tax system as it targets income artificially diverted from Ireland to a low-tax or zero tax jurisdiction and brings that income within the Irish charge to tax. By focusing on profits with a demonstrable nexus to Ireland, Model B could therefore be considered a more proportionate and targeted anti-avoidance measure than Model A.

17. The Committee recommends that in any discussion on which Controlled Foreign Company model may be appropriate, consideration should be given to compliance with the Base Erosion and Profit Shifting principles of the OECD.

18. Regarding the proposed carve-outs for SMEs and for groups within the scope of the Pillar Two rules, the Committee asserts that the interaction between these new exclusions and the mandatory application of Model A requires further consideration. The Committee states that the introduction of multiple exemptions could increase complexity for taxpayers and tax administrations when determining eligibility and assessing whether the rules apply, and questions whether this coupled with the mandatory application of Model A would in fact result in simplification of the CFC rules.

19. The Committee points to the provision whereby MNE groups within the scope of Pillar Two would generally be exempt from the CFC rules, though that exemption does not apply where such groups are headquartered in a jurisdiction that operates a qualified side-by-side regime. The Committee believes that the technical operation of these rules remains unclear in the current proposal, and warrants further consideration.

20. The Committee is concerned about the "anti-gold-plating" provisions in relation to the ILR and CFC rules. These provisions would prevent Member States from maintaining or introducing domestic rules within the scope of the relevant articles where those rules diverge from the harmonised EU approach. The Committee believes that the provision may have more far-reaching implications for the ILR given its breadth and interaction with existing domestic rules in respect of the tax treatment of interest, and that the potential impact of the proposal warrants careful consideration.

21. The Committee observes that the proposal provides for full and immediate expensing for research and development (R&D) investments in certain tangible assets so that there is a common minimum standard for the tax treatment of R&D expenditure across the EU. The Committee highlights that the ability of Member States to determine their own tax policy is a fundamental aspect of national sovereignty and is recognised as a Member State competence. The Committee notes that the proposed measure could result in a significant Exchequer cost.

22. The Committee recommends that for any tax exemptions that apply to research and development, that consideration should be given to how to deliver societal benefits in addition to benefits to the Exchequer.

23. In relation to the complete removal of withholding taxes (WHT), the Committee believes that further consideration should be given to how the proposed defensive measures relating to zero-tax jurisdictions would interact with Ireland's existing tax treaty arrangements with a small number of non-EU jurisdictions.

24. The Committee further notes that during negotiations on the proposal to date, Member States have also expressed concerns regarding certain measures that they believe go beyond the scope of simplification and rather veers into new policy or harmonisation of the rules.

25. The Committee considers that these factors call into question the case for the proposal, and its accordance with the principle of subsidiarity, and recommends that

the Irish position during negotiations on this proposal takes into account all of the aforementioned concerns raised by the Committee.

Recommendation of the Committee

The Committee agreed this Report under Dáil Standing Order 142 and Seanad Standing Order 127 on 13 October 2026.

The Committee, pursuant to Standing Orders recommends the reasoned opinion contained in Section 3 above for agreement by Dáil and Seanad Éireann.

Yours sincerely,

Mairéad Farrell

Mairéad Farrell TD
Cathaoirleach
13 October 2026

Appendix 1 – Committee Membership

Cathaoirleach

Mairéad Farrell TD, Sinn Féin

Leas-Cathaoirleach

Edward Timmins TD, Fine Gael

Members

Shay Brennan TD, Fianna Fáil

Colm Burke TD, Fine Gael

Pearse Doherty TD, Sinn Féin

Erin McGreehan TD, Fianna Fáil

Ged Nash TD, Labour

Cian O'Callaghan TD, Social Democrats

Ryan O'Meara TD, Fianna Fáil

Senator Cathal Byrne, Fine Gael

Senator Pat Casey, Fianna Fáil

Senator Alice-Mary Higgins, Independent

Senator Conor Murphy, Sinn Féin

Senator Joe O'Reilly, Fine Gael

Appendix 2 – Related information

Publications

All publications for this committee are available on the Oireachtas website.

Committee videos

Footage of Committee proceedings can be found on the Committee videos page.

Committee debates

Transcripts of Committee debates can be found on the Committee debates page.

Contact details

The contact details for the Committee can be found on the Committee page.

Orders of reference

Read the Orders of reference for the Committee.

An Comhchoiste um Airgeadas, Caiteachas Poiblí, Athchóiriúchán Seirbhíse Poiblí agus Digitiúchán, agus an Taoiseach

Tuairim Réasúnaithe maidir le COM(2026) 560: Togra le haghaidh TREOIR ÓN gCOMHAIRLE lena leasaítear Treoracha 2003/49/CE, 2009/133/CE, 2011/96/AE, (AE) 2016/1164, (AE)2017/1852, (AE) 2025/50 a mhéid a bhaineann le creat an Aontais maidir le cánachas díreach a shimpliú agus tacú le fás agus iomaíochas an Aontais

Deireadh Fómhair 2026

Joint Committee on Finance, Public Expenditure, Public Services Reform and Digitalisation, and Taoiseach

Reasoned Opinion on COM(2026) 560: Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU

October 2026

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1. Réamhrá

1. Minítear prionsabal na coimhdeachta in Airteagal 5(3) den Chonradh ar an Aontas Eorpach (CAE) mar seo a leanas:

> *"Faoi phrionsabal na coimhdeachta, ní ghníomhóidh an tAontas, sna réimsí nach dtig faoina inniúlacht eisiach, ach amháin mura féidir agus a mhéad nach féidir leis na Ballstáit cuspóirí na gníomhaíochta arna beartú a ghnóthú go leordhóthanach, bíodh sé ar leibhéal lárnach nó ar leibhéal réigiúnach agus áitiúil, ach gur féidir, de bharr fhairsinge nó éifeachtaí na gníomhaíochta arna beartú, na cuspóirí sin a ghnóthú níos fearr ar leibhéal an Aontais".*

2. Tugtar freagracht shonrach le hAirteagal 5(3) freisin do pharlaimintí náisiúnta chun a áirithiú go gcuireann institiúidí AE an prionsabal i bhfeidhm i gcomhréir le Prótacal 2 maidir le prionsabail na coimhdeachta agus na comhréireachta a chur i bhfeidhm.

3. Maidir leis tástáil a bhunaítear le hAirteagal 5(3) (CAE), is cleachtadh "éifeachtúlacht chomparáideach" i ndáiríre í, lena mbaineann tástáil "*riachtanas*" agus tástáil "*tairbhí is mó*":
    i. Riachtanas - An bhfuil gníomhaíocht ag AE riachtanach chun cuspóir an togra a bhaint amach? An é nach féidir cuspóir an togra a bhaint amach, nó a bhaint amach go leordhóthanach, ach le gníomhaíocht ag AE?
    ii. Tairbhí is Mó - Arbh fhearr gur ar leibhéal AE a bhainfí an cuspóir amach – i.e. ar mó na tairbhí a sholáthrófaí le gníomhaíocht ag AE ná le gníomhaíocht ar leibhéal na mBallstát?

4. Chun cabhrú le parlaimintí náisiúnta meastóireacht a dhéanamh ar chomhlíontacht na coimhdeachta, foráiltear an méid seo a leanas go sainráite le hAirteagal 5 de Phrótacal 2

> *"Is cóir ráiteas mionsonraithe a bheith i ngach dréachtghníomh reachtach ionas gur féidir a mheas an ndéantar prionsabail na coimhdeachta agus na comhréireachta a chomhlíonadh. Is cóir a bheith sa ráiteas sin freisin measúnú áirithe ar iarmhairt airgeadais an togra agus, más treoir atá ann, measúnú ar a himpleachtaí maidir leis na rialacha atá le cur chun feidhme ag na Ballstáit..."*

5. Dá bhrí sin, maidir le haon dréachtghníomh reachtach nua:
   i. ní mór 'ráiteas mionsonraithe' leordhóthanach a bheith mar thaca aige, chun go bhféadfaidh parlaimintí náisiúnta breithiúnas a dhéanamh maidir le cibé acu ar comhlíonadh phrionsabal na coimhdeachta leis;
   ii. ní mór dó tastálacha riachtanais agus tairbhí is mó araon a shásamh go soiléir; agus
   iii. ní mór dó a léiriú, faoi phrionsabal na tabhartha a leagtar síos le hAirteagal 5(2) de CAE, go bhfuil an tAontas ag gníomhú 'faoi theorainneacha na n-inniúlachtaí atá tugtha dó ag na Ballstáit sna Conarthaí d'fhonn na cuspóirí atá leagtha amach sna Conarthaí a bhaint amach.'

2. Forléargas ar ghrinnscrúdú an Choiste

6. Rinne an Comhchoiste um Airgeadas, Caiteachas Poiblí, Athchóiriúchán Seirbhíse Poiblí agus Digitiúchán, agus an Taoiseach ("an Coiste") grinnscrúdú ar an togra seo a leanas ag dhá chruinniú, an 30 Meán Fómhair 2026 agus an 13 Deireadh Fómhair 2026:

   COM(2026) 560: Togra le haghaidh Treoir ón gComhairle lena leasaítear Treoracha 2003/49/CE, 2009/133/CE, 2011/96/AE, (AE) 2016/1164, (AE)2017/1852, (AE) 2025/50 a mhéid a bhaineann le creat an Aontais maidir le cánachas díreach a shimpliú agus tacú le fás agus iomaíochas an Aontais

7. Ag a chruinniú an 30 Meán Fómhair 2026, chomhaontaigh an Coiste gur gá tuilleadh grinnscrúdaithe a dhéanamh ar COM(2026) 560. Comhaontaíodh ina dhiaidh sin tuilleadh faisnéise mionsonraithe a iarraidh ón Roinn Airgeadais ina leagfar amach aon saincheisteanna i dtaobh coimhdeachta a d'fhéadfadh a bheith ann, d'fhonn impleachtaí na dtograí seo d'Éirinn a fhionnadh. Rinne an Coiste breithniú ar an bhfaisnéis seo le linn a chruinnithe an 13 Deireadh Fómhair 2026.

3. Breith an Choiste

9. Tar éis don Choiste na nithe seo a bhreithniú, chomhaontaigh sé Tuairim Réasúnaithe a chur isteach maidir leis an togra seo mar a liostaítear thuas ag a chruinniú an 13 Deireadh Fómhair 2026.

10. I ngeall ar na srianta ama atá ann mar gheall ar an spriocdháta coimhdeachta, ní raibh deis ag an gCoiste seisiúin faisnéise phoiblí a sheoladh ar an ní roimh an spriocdháta ach forchoimeádann sé an ceart tuilleadh grinnscrúdaithe a dhéanamh lasmuigh den chreat ama seo agus féadfaidh sé aighneachtaí breise maidir leis an bpacáiste tograí seo a chur isteach.

4. Tuairim an Chomhchoiste

11. Thug an Coiste aird ar leith ar fhorálacha an Chonartha agus tá sé den tuairim **nach gcomhlíonann an togra seo prionsabal na coimhdeachta**. Leagtar amach na cúiseanna leis seo mar seo a leanas:

COM(2026) 560

12. Tugann an Coiste tacaíocht d'iarrachtaí chun córais cánachais a shimpliú agus ualaí comhlíontachta ar chuideachtaí a laghdú.

13. Tugann an Coiste dá aire go bhfuil sé mar aidhm ag an togra seo iomaíochas AE a mhéadú, agus go bhféadfadh pobal na hÉireann tairbhe a bhaint as go hindíreach trí infheistíocht mhéadaithe agus fás eacnamaíoch.

14. Mar sin féin, cé go dtuartar go gcruthófar tairbhí áirithe do ghnólachtaí agus d'iomaíochas an Mhargaidh Inmheánaigh leis an togra seo, féachann an Comhchoiste lena áirithiú nach bhfágfadh na tairbhí seo go mbeadh inbhuanaitheacht bhonn cánach nó airgeadas poiblí na hÉireann thíos leis.

15. Maidir leis na tograí chun na rialacha maidir le Cuideachtaí faoi Rialú Eachtrach (CREnna) a athrú, tugann an Comhchoiste faoi deara go mbeartaítear Samhail A a chur

i bhfeidhm ar bhonn éigeantach, in ainneoin go ndéanann Éire Samhail B de na rialacha maidir le CREnna a chur i bhfeidhm. Tugann an Coiste faoi deara gur ghlac seacht mBallstát eile Samhail B, agus go ndearna dhá Bhallstát teaglaim den dá shamhail a chur chun feidhme.

16. Leagann an Coiste béim ar na ceanglais bhreise riaracháin agus chomhlíontachta do cháiníocóirí agus d'údaráis chánach a d'fhéadfadh a bheith mar thoradh ar an aistriú beartaithe chuig cur chuige éigeantach Shamhail A. Áitíonn an Coiste gur glacadh le Samhail B in Éirinn ó measadh gurbh fhearr a bhí sí i gcomhréir le córas cánach corparáide na hÉireann ó dhíríonn sí ar ioncam a chuirtear go saorga as Éirinn go dlínse ísealchánach nó saor ó cháin agus go dtugann sí an t-ioncam sin laistigh de réim cánach na hÉireann. Trí dhíriú ar bhrabúis a bhfuil nasc soiléir le hÉirinn acu, bhreithneofaí Samhail B mar sin mar bheart frithsheachanta ba mhó ba chomhréirí agus ba dhírithe ná Samhail A.

17. Molann an Coiste gur chóir, le linn aon chainteanna inar chuí an tsamhail Cuideachta faoi Rialú Eachtrach, breithniú a dhéanamh ar chomhlíonadh phrionsabail ECFE um Chreimeadh an Bhoinn agus Brabúis a Aistriú.

18. Maidir leis an ngearradh amach beartaithe le haghaidh fiontair bheaga agus mheánmhéide agus le haghaidh grúpaí a thagann faoi raon feidhme rialacha Cholún a Dó, dearbhaíonn an Coiste gur gá an idirghníomhaíocht idir na heisiaimh nua seo agus cur i bhfeidhm éigeantach Shamhail A a bhreithniú tuilleadh. Luann an Coiste go bhféadfaí, de dheasca díolúintí iomadúla a thabhairt isteach, an chastacht a mhéadú do cháiníocóirí agus do riaracháin chánach le linn incháilitheacht a chinneadh agus measúnú a dhéanamh ar cibé acu atá feidhm ag na rialacha, agus tá an Coiste amhrasach i dtaobh an mbeadh simpliú rialacha CRE mar thoradh iarbhír ar an méid sin, agus ar chur i bhfeidhm éigeantach Shamhail A, le chéile.

19. Luann an Coiste an fhoráil lena mbeadh díolúine go ginearálta ag grúpaí FIN a thagann faoi raon feidhme Cholún a Dó ó na rialacha CRE, cé nach bhfuil feidhm ag an díolúine sin i gcás ina bhfuil ceanncheathrú ag grúpaí den sórt sin i ndlínse a oibríonn córas cáilithe 'taobh le taobh'. Measann an Coiste go bhfuil oibriú teicniúil na rialacha sin fós doiléir sa togra reatha, agus go bhfuil ga le tuilleadh breithnithe.

20. Is ábhar imní don Choiste na forálacha "frith-rórialála" maidir leis na rialacha RTÚ agus CRE. Chuirfeadh na forálacha seo cosc ar Bhallstáit rialacha baile a choinneáil nó a thabhairt isteach faoi raon feidhme na n-airteagal iomchuí i gcás go mbeadh na rialacha sin éagsúil le cur chuige comhchuibhithe an Aontais Eorpaigh. Measann an Coiste go mbeidh tuilleadh impleachtaí forleathana don RTÚ ag an bhforáil i bhfianaise a réimse agus idirghníomhaíochta le rialacha baile reatha maidir leis an gcaoi a ndéileálfar, ó thaobh cánach, le hús, agus gur gá machnamh mionchúiseach a dhéanamh ar thionchar féideartha an togra.

21. Tugann an Coiste dá aire go ndéantar foráil leis an togra maidir le caiteachas lán láithreach le haghaidh infheistíochtaí taighde agus forbartha (T&F) i sócmhainní inláimhsithe áirithe ionas go mbeidh ioschaighdeán coiteann maidir leis an gcaoi a ndéileálfar, ó thaobh cánach, le caiteachas T&F ar fud an Aontais Eorpaigh. Léiríonn an Coiste gur gné bhunúsach den cheannas náisiúnta é cumas na mBallstát a bpolasaí cánach féin a chinneadh agus go n-aithnítear é mar chumas de chuid Ballstát. Tugann an Coiste faoi deara go mb'fhéidir go mbeadh costas suntasach ar an Státchiste mar thoradh ar an mbeart atá beartaithe.

22. Molann an Coiste, maidir le haon díolúintí ó cháin a mbeidh feidhm acu maidir le taighde agus forbairt, gur chóir breithniú a dhéanamh maidir le conas tairbhí sochaíocha a sheachadadh chomh maith le tairbhí a dhéanamh don Státchiste.

23. Maidir le deireadh a chur le cánacha siarchoinneálacha go hiomlán, measann an Coiste gur cheart tuilleadh breithnithe a dhéanamh ar conas a rachadh na bearta cosanta atá beartaithe agus a bhaineann le dlínsí saor ó cháin i bhfeidhm ar shocrúcháin reatha conartha cánach na hÉireann le líon beag dlínsí nach bhfuil san Aontas Eorpach.

24. Tugann an Coiste dá aire thairis sin go ndearna Ballstáit, le linn na hidirbheartaíochta maidir leis an togra go dtí seo, nithe is ábhar imní dóibh a léiriú faoi bhearta áirithe a mheasann siad atá lasmuigh de raon feidhme an tsimplithe agus seachas sin go mbaineann siad le beartais nua nó comhchuibhiú na rialacha.

25. Measann an Coiste go gcuireann na fachtóirí seo amhras ar an gcás don togra, agus ar a mhéid atá sé i gcomhréir le prionsabal na coimhdeachta, agus molann sé go

gcuirtear san áireamh i seasamh na hÉireann le linn na caibidlíochta maidir leis an togra seo na nithe is ábhar imní thuasluaite a luaigh an Coiste.

Moladh an Choiste

Chomhaontaigh an Coiste an Tuarascáil seo faoi Bhuan-Ordú 142 de chuid na Dála agus Buan-Ordú 127 de chuid an tSeanaid, an 13 Deireadh Fómhair 2026.

Molann an Coiste, de bhun na mBuan-Orduithe, go mbeidh an tuairim réasúnaithe atá in Alt 3 thuas le comhaontú ag Dáil Éireann agus Seanad Éireann.

Le gach dea-ghuí,

Mairéad Farrell

Mairéad Ní Fhearghail TD
Cathaoirleach
13 Deireadh Fómhair 2026

Foscríbhinn 1 – Comhaltas an Choiste

Cathaoirleach

Mairéad Ní Fhearghail TD, Sinn Féin

Leas-Cathaoirleach

Éamon Ó Toimín TD, Fine Gael

Comhaltaí

Séamus Ó Braonáin TD, Fianna Fáil

Colm de Búrca TD, Fine Gael

Piaras Ó Dochartaigh TD, Sinn Féin

Éirinn Ní Ghreachain TD, Fianna Fáil

Ged de Nais TD, Páirtí an Lucht Oibre

Cian Ó Ceallacháin TD, Na Daonlathaithe Sóisialta

Rian Ó Meára TD, Fianna Fáil

An Seanadóir Cathal Ó Broin, Fine Gael

An Seanadóir Pádraig Ó Cathasaigh, Fianna Fáil

An Seanadóir Ailís Máire Ní Uiginn, Neamhspleách

An Seanadóir Conchubhair Ó Murchú, Sinn Féin

An Seanadóir Seosamh Ó Raghallaigh, Fine Gael

Foscríbhinn 2 – Faisnéis Ghaolmhar

Foilseacháin

Tá gach foilseachán de chuid an choiste seo ar fáil ar shuíomh gréasáin an Oireachtais.

Físeáin den Choiste

Is féidir taifeadtaí scannáin d'imeachtaí an Choiste a fháil ar leathanach físeáin an Choiste.

Díospóireachtaí an Choiste

Is féidir tras-scríbhinní de dhíospóireachtaí an Choiste a fháil ar leathanach díospóireachtaí an Choiste.

Sonraí teagmhála

Is féidir sonraí teagmhála an Choiste a fháil ar leathanach an Choiste.

Orduithe tagartha

Léigh na hOrduithe tagartha don Choiste.

Seanad Éireann
Leinster House
Kildare Street
Dublin 2

Seanad Éireann
Teach Laighean
Sráid Chill Dara
Baile Átha Cliath 2

Our Ref: S13/11A

Caoimhe O'Rourke,
Clerk to the Joint Committee on Finance, Public Expenditure, Public Services Reform and Digitalisation, and Taoiseach,

Tá Seanad Éireann tar éis an tOrdú seo a leanas a dhéanamh:

"Go ndéanann Seanad Éireann:

(1) an Tuarascáil chomhaontaithe a thabhairt dá haire ón gComhchoiste um Airgeadas, Caiteachas Poiblí, Athchóiriúchán Seirbhíse Poiblí agus Digitiúchán, agus an Taoiseach faoi Bhuan-Ordú 127 maidir leis an togra seo a leanas:

- Togra le haghaidh TREOIR ÓN gCOMHAIRLE lena leasaítear Treoracha 2003/49/CE, 2009/133/CE, 2011/96/AE, (AE) 2016/1164, (AE)2017/1852, (AE) 2025/50 a mhéid a bhaineann le creat an Aontais maidir le cánachas díreach a shimpliú agus tacú le fás agus iomaíochas an Aontais. COM(2026) 560,

a leagadh faoi bhráid Sheanad Éireann an 16ú Deireadh Fómhair, 2026 de réir Bhuan-Ordú 127(3)(b);

(2) ag féachaint don Tuarascáil réamhráite, agus le linn a feidhmeanna faoi alt 7(3) d'Acht an Aontais Eorpaigh, 2009 a fheidhmiú, an tuairim a shealbhú nach ndéanann an togra prionsabal na coimhdeachta a chomhlíonadh ar na cúiseanna atá leagtha amach i mír 4 den Tuarascáil; agus

Seanad Éireann has made the following Order:

That Seanad Éireann:

(1) notes the agreed Report of the Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach under Standing Order 127 on the following proposal:

- Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU, COM(2026) 560,

which was laid before Seanad Éireann on 16th October, 2026 in accordance with Standing Order 127(3)(*b*);

(2) having regard to the aforementioned Report, and in exercise of its functions under section 7(3) of the European Union Act 2009, is of the opinion that the proposal does not comply with the principle of subsidiarity for the reasons set out in paragraph 4 of the Report; and

(3) a thabhairt dá haire, de bhun Bhuan-Ordú 127(4), go gcuirfear cóip den Rún seo mar aon leis an Tuairim Réasúnaithe agus an Tuarascáil réamhráite chuig Uachtarán Pharlaimint na hEorpa, Uachtarán na Comhairle agus Uachtarán an Choimisiúin.

(3) notes that, pursuant to Standing Order 127(4), a copy of this Resolution together with the Reasoned Opinion and the aforementioned Report shall be sent to the Presidents of the European Parliament, the Council and the Commission."

Martin Hughes.
Cléireach an tSeanaid.

20th October, 2026