



European
Commission

EUROPEAN TRUST AND

COOPERATION APPROACH (ETACA)

PILOT PROJECT

Cooperation based on Trust and Transparency between tax administrations and large multinational enterprises

ETACA provides a clear, EU-wide framework for a preventive dialogue between tax administrations and large multinational enterprises. This supports companies to reduce tax compliance costs and avoid double taxation.



TRANSPARENCY AND COOPERATION

ETACA brings together tax administrations and large multinational enterprises (MNEs) in a transparent environment to stimulate a preventive dialogue leading to a multilateral high-level risk assessment of the transfer pricing policy of the MNE group.



DISPUTE PREVENTION

ETACA aims to improve the tax certainty of cross-border transactions within the EU internal market, avoiding different interpretations that can lead to double taxation and reducing disputes.



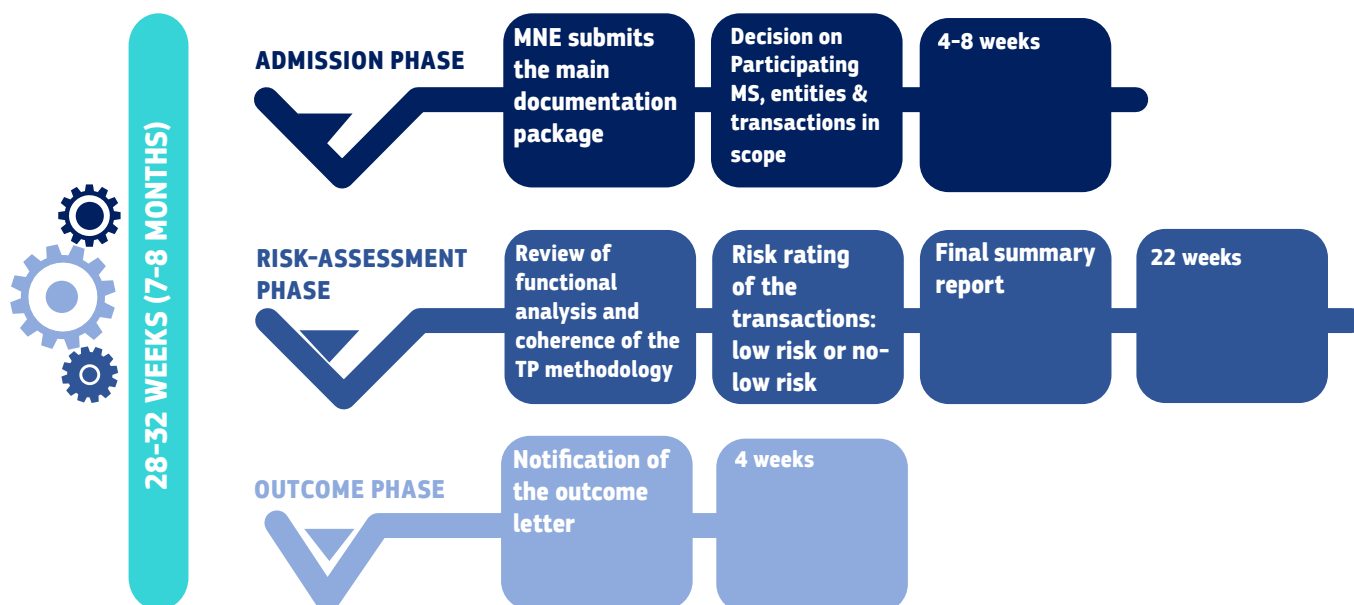
ASSURANCE

ETACA does not provide legal certainty as obtained through other bilateral or multilateral routes. But it gives the possibility to map the transfer pricing risks and have assurance on transactions considered to be low-risk.

WHICH COMPANIES CAN JOIN:

- **MNE groups with a global total consolidated group revenue above EUR 750 million, or**
- **MNE groups with a lower global turnover that can provide the same level of information as contained in the CbCR.**
- **Ultimate Parent Entity (UPE) located in the EU.**

THE DIFFERENT ETACA PILOT PROJECT PHASES:



THE SECOND PILOT PHASE:

Following the First Pilot Phase, EU Member States, together with the European Commission, are preparing to launch the Second Pilot of ETACA in late September 2025. Interested MNEs are encouraged to contact the Tax Administration of the UPE's tax residence and submit a first application. Please refer to the ETACA Guidelines for further information on how to apply.

The ETACA Guidelines framing the ETACA PILOT and other relevant information are available on the European Commission's website:

https://ec.europa.eu/taxation_customs/eu-cooperative-compliance-programme/etaca-pilot-project-large-multi-national-enterprises_en

ARE YOU A MNE TAX RESIDENT IN THE EU?

ARE YOU INTERESTED IN BETTER UNDERSTANDING WHAT A PARTICIPATION IN THE ETACA PILOT COULD MEAN FOR YOU?

DO YOU THINK THAT YOU ARE ELIGIBLE OR WOULD LIKE TO DISCUSS YOUR ELIGIBILITY TO PARTICIPATE IN THE ETACA PILOT?

CONTACT THE TAX ADMINISTRATION OF YOUR TAX RESIDENCE AND GET THE NECESSARY INFORMATION.