

# Commission: Benefits of Administrative Cooperation in Direct Taxation Unclear



## News

**Thomas Wahl**

On 12 September 2019, the Commission presented its [first evaluation report](#) on Directive [2011/16/EU](#) regarding administrative cooperation in the field of taxation. The Directive lays down rules and procedures for the cross-border exchange of tax information between the national tax administrations. The Directive has been applied since January 2013. It aims at effectively managing the taxpayer's obligations and preventing tax evasion in his/her country of residence rooted in abuse of the freedom to move, operate, and invest across national borders. In the end, the Directive shall contribute to fairer taxation and transparency.

The information in the evaluation report is based on a study by an external contractor, on material provided by the tax administrations of the EU Member States, and on earlier Commission reports in the area of administrative tax cooperation. The report aims to analyse the application of the Directive according to five fundamental aspects: effectiveness, efficiency, coherence, relevance, and EU added value.

The evaluation report mainly concludes that assessment of the aspects was difficult because the evidence submitted was limited and thin. For most Member States, there is no answer to the question of whether the needs addressed by the Directive have been met in an efficient and effective way. In particular, the monetary benefits of the Directive's mechanisms remain unclear. For the next evaluation cycle, the Commission will focus more strongly on obtaining clearer information from Member States on the use of the information exchanged.

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