

Council Adopts Amendments to Administrative Tax Cooperation Directive



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News

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On 22 March 2021, the Council adopted amendments to Directive 2011/16/EU on administrative cooperation in the field of taxation. The amendments (laid down in Directive (EU) 2021/514, *O.J. L 104, 25 March 2021, p. 1*) aim at improving administrative tax cooperation and countering tax fraud/tax evasion. They implement the results of an assessment cooperation scheme carried out by the Commission in 2019. The amendments include, *inter alia*:

- Standardised reporting requirements for digital platforms as regards income earned through trade via these platforms;
- Automatic exchange of this income information among the Member States;
- Facilitated information exchange on groups of taxpayers;
- Improved rules on simultaneous controls and the presence of officials in another Member State during an enquiry;
- New framework for joint audits.

In a [legislative resolution of 10 March 2021](#), the European Parliament requested a number of additional improvements regarding the text of the new Directive amending Directive 2011/16. The EP was only consulted in this matter, however, and its statements are not binding for the Council.

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