

Council Conclusions on Future of Administrative Cooperation in Taxation

News

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On 2 June 2020, the Council approved [conclusions on the future evolution of administrative cooperation in the field of taxation](#) in the EU. The Council calls on the Commission to propose an update on the current legal basis, which is framed by Directive 2011/16/EU. A reform is, *inter alia*, considered necessary in view of the need for recovery from the coronavirus crisis. Although the scope of the Directive had been expanded from 2014-2019, the update should take into account the following:

- Need for tax authorities to get comprehensive and high-quality information on tax matters;
- Reduction of the compliance burden for taxpayers;
- Tax challenges resulting from new business models and digital platform economy.

It has been requested that the EU establish a common standard on the reporting and tax information exchange as regards income generated through digital platforms. Improvements in the field of information exchange should particularly include better identification of relevant taxpayers. In addition, Member State authorities should obtain simplified and targeted information on cross-border tax fraud and usable information on financial or technological patterns relating to cross-border tax fraud, tax evasion, and tax avoidance. The update of the Directive should improve data protection, including rules that ensure better protection and security of information exchange. The Commission is finally called on to explore ways towards better interoperability and convergence with other legislative instruments in this field of administrative cooperation.

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