EUROPEAN COMMISSION
PRESS RELEASE

Brussels, 20 June 2013

Taxation: Commission demands that 5 Member States implement key EU rules against tax evasion

Today the Commission has sent Reasoned Opinions to Belgium, Greece, Finland (Province of Åland), Italy and Poland asking them to notify the transposition of the Directive on Administrative Cooperation into national law.

The Directive on Administrative Cooperation aims to increase transparency, improve information exchange and tighten cross-border cooperation: fundamental tools for fighting tax evasion (see IP/12/1376). Member States had a legal obligation to start applying this Directive from 1 January 2013. Belgium, Finland (concerning the Province of Åland), Greece, Italy and Poland have not informed the Commission of the transposition of the Directive into their national legislation.

In the absence of a satisfactory response within two months, the Commission may refer these 5 Member States to the EU's Court of Justice.

Background

The Directive on Administrative Cooperation contains many provisions that will make a fundamental difference to the efficiency and effectiveness of national administrations in tracking down tax evaders. It prevents Member States from refusing a request for information on the basis that the data is held by a financial institution. It sets clear deadlines for the transmission of spontaneous information (where tax evasion is suspected) and information on request. And it provides for common forms, computerised formats and standard procedures to improve the quality and speed of data transmitted between national authorities.

Moreover, it is under the Administrative Cooperation Directive that automatic exchange of information between tax authorities will be considerably extended in the future. In the already agreed Directive, available information will be automatically exchange on income from employment, immovable property, directors' fees, pensions and life insurance from 1 January 2015.

On 12 June, the Commission proposed to amend the Directive to further expand the scope of automatic information exchange to other categories of income and capital (see IP/13/530).
For press releases on infringement cases in the taxation or customs field see:
http://ec.europa.eu/taxation_customs/common/infringements/infringement_cases/index_en.htm
For the latest general information on infringement measures against Member States see:
http://ec.europa.eu/community_law/index_en.htm
On the June infringement package decisions: MEMO/13/583
On the general infringement procedure: MEMO/12/12

Contacts :
Emer Traynor  (+32 2 292 15 48)
Natasja Bohez Rubiano  (+32 2 296 64 70)