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By PwC Deutschland | 07 October 2015

European Council agrees on automatic information exchange on tax rulings

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At its ECOFIN meeting in Luxembourg on October 6, 2015 the European Council reached “political agreement” (agreement in principle) on a draft amendment to Council Directive No. 2011/16/EU on administrative cooperation between member states on tax affairs. This amendment foresees the automatic exchange of information every six months on tax rulings issued with cross-border impact with all other member states. Advance pricing agreements (APA) are also covered. The draft amendment is to be finalised this year after hearing the opinion of the European Parliament and is to be transposed into the national law of member states for entry into force on January 1, 2017. Rulings issued during the previous five years are also to be communicated (those of 2012/13 only if they were still in effect on January 1, 2014) in 2017. The tax authority of any member state receiving information on a ruling may ask the issuing authority for further details. The Commission is to set up a central database on cross-border rulings for monitoring purposes.

Keywords

APA, exchange of information, tax rulings