

DAC Evaluation - Open Public Consultation

Fields marked with * are mandatory.

Introduction

The European Commission – Directorate-General for Taxation and Customs Union (DG TAXUD) launched an Evaluation of the [Directive on Administrative Cooperation in the Field of Direct Taxation \(DAC\)](#). The Commission Staff Working Document for the first evaluation is available in the following [link](#). Administrative cooperation means all tools available to EU Member States' tax authorities for collecting and assessing direct taxes, including various systems for the Automatic Exchange of Information (AEOI) and other forms of collaboration such as exchange of information on request, spontaneous sending of information and closer collaboration such as simultaneous controls or joint audits.

DAC is the main piece of EU legislation governing the collaboration and exchange of information among tax authorities with respect to direct taxes. It aims to ensure efficient administrative cooperation between Member States and to increase tax transparency to address tax evasion and avoidance, which are facilitated by the increasing mobility of people, companies and capital within the EU, as well as to mitigate the consequences of (harmful) tax competition and base erosion and profit shifting. The former are tax measures which distort the natural allocation of resources and create fiscal outcomes that are disconnected from economic reality, the latter are practices whereby primarily multinational enterprises (MNEs) engage in (aggressive) tax planning strategies to exploit loopholes and mismatches in international tax rules to lower their tax bill. Therefore, DAC safeguards Member States' tax revenue and improves the fairness of the tax system.

DAC brings European solutions to common problems all Member States are facing. It tackles (i) the mismatch between the growing globalization of economic activities, both at international and EU levels, and the inherently national character of taxation which creates an opportunity for tax evasion or tax avoidance, (ii) the limited transparency in tax decisions with a cross-border element and (iii) issues that may result from differences in the implementation of commitments to tax cooperation and transparency made by some Member States at the OECD/G20 level, by establishing a set of uniform and common rules in the EU.

DAC was subject to several amendments, typically referred to as DAC1 (the original text) to DAC8. The main aim of the various acts was to expand the scope of the Directive, as well as to fight against aggressive tax planning by multinational companies and to increase transparency of assets ownership. More in detail:

- [DAC1](#) laid the foundations for current cooperation between tax authorities in the European Union by substantially revising previous information exchange mechanisms. The Directive introduced AEOI for certain categories of income received by residents of other Member States, and reinforced or introduced other forms of administrative cooperation among tax authorities;

- [DAC2](#) extended the scope of AEOI to certain financial assets held by non-residents and income accruing from such assets;
- [DAC3](#) introduced the AEOI of advance cross-border rulings and pricing arrangements (ATR/APA);
- [DAC4](#) introduced the AEOI of Country-By-Country Reports (CBCR) for multinational companies (MNCs);
- [DAC5](#) provides tax authorities with access to beneficial ownership information collected under anti-money-laundering (AML) rules;
- [DAC6](#) introduced the disclosure and AEOI of potentially harmful cross-border tax arrangements;
- [DAC7](#) introduced the reporting and AEOI of incomes obtained via online platforms; and
- [DAC8](#) introduced the reporting and AEOI of information held by crypto-assets services providers.

The evaluation will assess the extent to which the DAC (as amended) is: **(1) effective** in fulfilling expectations and meeting its objectives; **(2) efficient** in terms of cost-effectiveness and proportionality of actual costs to benefits; **(3) relevant** to current and emerging needs; **(4) coherent** both internally (coherence between different DAC amendments) and externally (coherence between DAC and EU and international legal framework); and **(5) has EU added value** i.e. produces results beyond what would have been achieved by Member States acting alone. In line with the ongoing Commission's efforts to rationalize and simplify reporting requirements for companies and administrations, a special focus will be given to this aspect to inform potential proposals to reduce the reporting burden for the stakeholders involved.

The evaluation covers the functioning of DAC in the period from 2018 to 2022. Therefore, DAC7 and DAC8 are not covered in the evaluation, since they were not yet implemented. Please provide answers on your experiences in the period covered.

About you

* Language of my contribution

- Bulgarian
- Croatian
- Czech
- Danish
- Dutch
- English
- Estonian
- Finnish
- French
- German
- Greek
- Hungarian
- Irish

- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

* I am giving my contribution as

- Academic/research institution
- Business association
- Company/business
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

* First name

Anthony Paul

* Surname

Gisby

* Email (this won't be published)

paul@accountancyeurope.eu

* Organisation name

255 character(s) maximum

Accountancy Europe

* Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

Transparency register number

Check if your organisation is on the transparency register. It's a voluntary database for organisations seeking to influence EU decision-making.

4713568401-18

* Country of origin

Please add your country of origin, or that of your organisation.

This list does not represent the official position of the European institutions with regard to the legal status or policy of the entities mentioned. It is a harmonisation of often divergent lists and practices.

- | | | | |
|---|--|--|--|
| <input type="radio"/> Afghanistan | <input type="radio"/> Djibouti | <input type="radio"/> Libya | <input type="radio"/> Saint Martin |
| <input type="radio"/> Åland Islands | <input type="radio"/> Dominica | <input type="radio"/> Liechtenstein | <input type="radio"/> Saint Pierre and Miquelon |
| <input type="radio"/> Albania | <input type="radio"/> Dominican Republic | <input type="radio"/> Lithuania | <input type="radio"/> Saint Vincent and the Grenadines |
| <input type="radio"/> Algeria | <input type="radio"/> Ecuador | <input type="radio"/> Luxembourg | <input type="radio"/> Samoa |
| <input type="radio"/> American Samoa | <input type="radio"/> Egypt | <input type="radio"/> Macau | <input type="radio"/> San Marino |
| <input type="radio"/> Andorra | <input type="radio"/> El Salvador | <input type="radio"/> Madagascar | <input type="radio"/> São Tomé and Príncipe |
| <input type="radio"/> Angola | <input type="radio"/> Equatorial Guinea | <input type="radio"/> Malawi | <input type="radio"/> Saudi Arabia |
| <input type="radio"/> Anguilla | <input type="radio"/> Eritrea | <input type="radio"/> Malaysia | <input type="radio"/> Senegal |
| <input type="radio"/> Antarctica | <input type="radio"/> Estonia | <input type="radio"/> Maldives | <input type="radio"/> Serbia |
| <input type="radio"/> Antigua and Barbuda | <input type="radio"/> Eswatini | <input type="radio"/> Mali | <input type="radio"/> Seychelles |
| <input type="radio"/> Argentina | <input type="radio"/> Ethiopia | <input type="radio"/> Malta | <input type="radio"/> Sierra Leone |
| <input type="radio"/> Armenia | <input type="radio"/> Falkland Islands | <input type="radio"/> Marshall Islands | <input type="radio"/> Singapore |
| <input type="radio"/> Aruba | <input type="radio"/> Faroe Islands | <input type="radio"/> Martinique | <input type="radio"/> Sint Maarten |

- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Mauritania
- Mauritius
- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Myanmar/Burma
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Sweden
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Timor-Leste
- Togo
- Tokelau

- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Curaçao
- Cyprus
- Czechia
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Northern Mariana Islands
- North Korea
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- Rwanda
- Saint Barthélemy
- Saint Helena
Ascension and
Tristan da Cunha
- Tonga
- Trinidad and Tobago
- Tunisia
- Türkiye
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- United States
Minor Outlying
Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
- Wallis and Futuna
- Western Sahara
- Yemen
- Zambia

- Democratic Republic of the Congo
- Lesotho
- Saint Kitts and Nevis
- Zimbabwe
- Denmark
- Liberia
- Saint Lucia

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association', 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

Public

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the [personal data protection provisions](#)

* Please select the option that best describes the area of activity of your organizations or your members.

- Generalist business association
- SME association
- Banking and other financial services
- Online platforms and other online activities
- Tax intermediary, accountant, or advisor

- None of the above

Part 1 - OVERALL ASSESSMENT OF DAC

To what extent are the following issues still a problem today?

	To a large extent	To a moderate extent	To a minor extent	Not at all	No opinion /Don't know
Erosion of the tax-base following the increased movement of people and capital in the EU	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Aggressive tax planning by corporations	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Harmful tax competition among EU Member States	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

To what extent have the following issues improved or worsened?

	Significantly improved	Improved	No change	Worsened	Significantly worsened	No opinion /Don't know
Erosion of the tax-base following the increased movement of people and capital in the EU	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Aggressive tax planning by corporations	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Harmful tax competition among EU Member States	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

To what extent do you agree with the following statements?

	To a large extent	To a moderate extent	To a minor extent	Not at all	No opinion /Don't know
AEOI is useful to reduce tax evasion by individuals earning incomes or rents abroad	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
AEOI is useful to reduce tax evasion by individuals holding financial assets abroad	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Knowledge by tax authorities about where multinationals gain profits and pay taxes helps increasing tax fairness and reducing harmful tax competition among EU Member States	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Knowledge by tax authorities of advance pricing arrangements, tax rulings and other cross-border arrangements helps increasing tax fairness and reducing harmful tax competition among EU Member States	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Knowledge by tax authorities of sellers' incomes earned via online platforms is useful to reduce tax evasion	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please express your view on the extent to which DAC contributed to the following objectives

	To a large extent	To a moderate extent	To a minor extent	Not at all	No opinion /Don't know
Reducing tax evasion / safeguarding tax revenues for Member States	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increasing transparency of the tax system	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Increasing fairness of the tax system	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Improve the functioning of the EU Single Market	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

To what extent do the following aspects of DAC work properly?

	To a large extent	To a moderate extent	To a minor extent	Not at all	No opinion /Don't know
Identification of the taxpayers concerned	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Identification of the behaviours / arrangements / agreements in scope of reporting	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Clear identification of the information to be collected and reported	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Criteria for validating or verifying the accuracy of the information collected	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please explain how certain aspects could be improved.

The exchange of information arising from the DAC has resulted in a great increase in the level of information /data that tax administrations receive and have to process. However, their capacity and infrastructure has not been enhanced in many Member States, thereby undermining the practical effectiveness of the Directive. We call upon the Commission to consider the quality of the data being sent from the source Member State and whether the current infrastructure, tools and resources available to the recipient Member State are adequate to support the analysis and the effective use of data received.

DAC 6

It is considered that some of the hallmarks in DAC 6 have been superseded by provisions introduced in the Anti-Tax Avoidance Directive – particularly some of the “B hallmarks” that have been rendered obsolete as they would be classified as hybrids under ATAD 2. We therefore recommend that the Commission review the existing hallmarks, obtains data from Member States indicating the degree to which they have achieved the desired results, and then remove or amend those hallmarks that are not effective or have been superseded by other EU legislation.

The reporting obligation can vary between Member States due to the application of local law – particularly relating to the exercise of legal professional privilege (LPP). It appears that taxpayer reporting does not always take place when the advisor is bound by LPP so is unable to report directly themselves.

Consequently, the Commission could consider whether the reporting obligation should always be a joint obligation for both intermediaries and taxpayers. This will ease the administrative burden for intermediaries, especially for intermediaries that are not tax advisors. It will also streamline the reporting process by incorporating it into annual tax reporting, which will allow tax authorities to validate the correctness of the reporting, with less effort.

DAC 7

We have received feedback that the requirement for platforms to provide adequate information on taxpayer identity and residency is proving very difficult for the platforms.

In your opinion, would the same results have been achieved even without DAC (i. e., by means of international agreements only)?

- Yes, the same results would have been achieved without DAC
- Most of the same results would have been achieved without DAC
- Some of the results would have been achieved without DAC, but DAC was useful and/or instrumental to most of them
- No, DAC was essential to achieve these results
- Don't know

Please explain how the same results could have been achieved alternatively, and /or how DAC was useful to achieve them.

The DAC appears to be effective in terms of combating tax evasion based on the non-declaration of income and financial assets (DAC2, DAC7).

However, in terms of combatting tax avoidance and profit shifting, the DAC may not have been the most effective tool. While DAC4 is based on objective financial data for certain over-the-threshold multinational groups, other measures, such as DAC6, may not be fully fit for purpose due to:

- the complexity of the rules
- their non-uniform application and
- “localised” implementation of the rules.

DAC3, may not be equally effective in all Member States, as not all Member States have an established ruling practice or have rulings over very limited aspects of the tax system. Given the difficulty of interpreting a ruling without detailed knowledge of the local tax rules that it covers, it is arguable that DAC3, in certain cases at least, has simply acted as a deterrent against applying for a ruling, rather than achieving the goals of transparency/ automatic exchange of information about cross-border rulings.

Are the types of information automatically exchanged under the DAC relevant?

	To a large extent	To a moderate extent	To a minor extent	Not at all	No opinion /Don't know
Income from employment	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Pensions	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Life insurance products	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Director's fees	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Capital gains	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information on financial accounts	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information on advance pricing agreements	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information on advance rulings	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Country-by-Country reporting	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information on potentially harmful cross border arrangements	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

In your opinion, to what extent is DAC overall coherent with other EU legislation (i. e. AML Directive, ATAD Directive, VAT administrative cooperation regulation, Recovery Directive)?

- To a large extent
- To a moderate extent
- To a minor extent

- Not at all
- No opinion/Don't know

In your opinion, to what extent is DAC overall coherent with the international tax framework (i.e. double taxation conventions, multilateral agreements, BEPS minimum standards)?

- To a large extent
- To a moderate extent
- To a minor extent
- Not at all
- No opinion/Don't know

Part 2 - FOREIGN INCOMES AND ASSETS

Following the entry into force of DAC, what is your perception of the impact on behaviour of the taxpayers?

	Most of the taxpayers concerned	Some of the taxpayers concerned	Few of the taxpayers concerned	Not at all	No opinion / Don't know
Increased reporting of foreign incomes / assets	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
More taxes paid by taxpayers on foreign incomes / assets	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Repatriation of financial assets to the country of residence	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Moving financial assets to non-EU countries	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Part 3 - TAX TRANSPARENCY

How has DAC changed the attitude towards using the following arrangements?

	Not at all	The use of such arrangements is less likely	The content of such arrangements is modified	I don't know
Advance Pricing Arrangements	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Advance Tax Rulings	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Cross-border arrangements presenting a potential risk of tax avoidance	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
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Do you provide advice to your clients concerning any of the following arrangements?

	Yes	No	I don't know
Advance Pricing Arrangements	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Advance Tax Rulings	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Cross-border arrangements presenting a potential risk of tax avoidance	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

To what extent did the introduction of Country-by-country reporting result in a different allocation of profits across jurisdictions?

- To a large extent
- To a moderate extent
- To a minor extent
- Not at all
- No opinion/Don't know

In general, how do you assess the collection and provision of the information regarding DAC6 cross-border arrangements presenting a potential risk of tax avoidance?

	Screening	Reporting
Very complex	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Complex	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Not so complex	<input type="checkbox"/>	<input type="checkbox"/>
Easy	<input type="checkbox"/>	<input type="checkbox"/>
Very easy	<input type="checkbox"/>	<input type="checkbox"/>
Don't know	<input type="checkbox"/>	<input type="checkbox"/>

Please provide an estimation of costs of screening and reporting DAC6 potentially tax-harmful cross-border arrangements presenting a potential risk of tax avoidance

Please identify which of the following elements of DAC6 generates complexity

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	Very Complex	Complex	Not so complex	Easy	Very Easy	No opinion
1) Number of arrangements to be screened	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2) Determination of reportable arrangements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3) Description of hallmarks	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4) Identification of the information to be collected and reported	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7) Difficulties in obtaining advice from my tax advisor / accountant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8) Differences in implementation across EU Member States	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For each following hallmark, please indicate what characterizes it best

	The description of the hallmark is clear and does not generate difficulty in application	The description of the hallmark is clear but occasionally raises questions in application	The description of the hallmark is unclear and challenging in application	The description of the hallmark is unclear and practically impossible to apply
A1- Confidentiality	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
A2a) – Contingent fee fixed by reference to amount of tax advantage	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
A2b) – Contingent fee fixed by ref. to realised tax advantage	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
A3 – standardised documentation	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
B1 – transfer of losses	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
B2 – conversion of income into capital	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

B3 – circular / round tripping transaction	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
C1a) Cross-border deductible payment – non-resident recipient	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C1b)i – no CIT	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C1b)ii – non-cooperative jurisdiction	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C1c) – full exemption of benefits	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C1d) – preferential tax regime for benefits	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C2 – duplication of deductions	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
C3 – duplication of relief from double taxation	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
C4 – value of transfer of assets	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
D1 – Circumvention of DAC2/CRS automatic exchange of information	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
D2 – non-transparent ownership chain	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
E1 – unilateral safe harbour rules	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

E2 – transfer of hard-to-value intangibles	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E3 – intra-group cross-border transfers	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please elaborate your answer (preferably using concrete examples)

Please indicate for each of the following proposals if you agree or no

	Yes	No
Each hallmark should come with practical guidance and operational examples	<input checked="" type="radio"/>	<input type="radio"/>
The description and the conditions of application of each hallmark should be more detailed	<input checked="" type="radio"/>	<input type="radio"/>
Tax identification number of the participants in the arrangement should be collected and provided systematically	<input checked="" type="radio"/>	<input type="radio"/>
DAC6 summary (description of the arrangement) should include mandatory elements	<input checked="" type="radio"/>	<input type="radio"/>
Common guidelines endorsed by the Member States should be published by the European Commission	<input checked="" type="radio"/>	<input type="radio"/>
Penalties for failure to report should be harmonised to ensure proportionality and effectiveness	<input checked="" type="radio"/>	<input type="radio"/>
Should further and more detailed hallmarks be added?	<input type="radio"/>	<input checked="" type="radio"/>
Should there be fewer and more general, principle-based hallmarks?	<input checked="" type="radio"/>	<input type="radio"/>

Please elaborate your answer (preferably using concrete examples)

Additional views or information

Would you like to add any comments or suggestions on the current functioning of DAC?

1000 character(s) maximum

Our additional comments are contained in the attached document.

You may upload here additional documents on the subject of this consultation. All additional documents provided will be published on the Commission website.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

670506c3-5fed-4384-abb3-70f94d08f2d4/Additional_points_DAC_consultation.pdf

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