



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Direct taxation, Tax Coordination, Economic Analysis and Evaluation  
**Company Taxation Initiatives**

Brussels, 30 September 2013  
Taxud/D1/JT/

**DOC: Platform/002/2013/EN**

# **PLATFORM FOR TAX GOOD GOVERNANCE**

## **Draft Work program**

**Meeting of 16 October 2013**

Contact:

Secretariat Platform, Telephone (32-2) 29.55.762

E-mail: [taxud-platform@ec.europa.eu](mailto:taxud-platform@ec.europa.eu)

## **DRAFT WORK PROGRAM TILL 2016**

### **1. Follow-up on the Recommendation regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters, C(2012) 8805 (final)**

#### Description

The Platform will discuss and suggest a mechanism or process to ensure consistency in the establishment and monitoring of the black lists. Where appropriate, the Platform can suggest follow-up or complementary steps to the current Recommendation, both regulatory and organisational, with a view to contributing to its essential goal: global promotion of the EU standards of good governance in tax matters.

#### Timing

- Initial discussions 2<sup>nd</sup> half of 2013
- discussing possible outputs 1<sup>st</sup> quarter of 2014
- drafting and agreeing possible outputs 2<sup>nd</sup> quarter of 2014

### **2. Follow-up on the Recommendation on aggressive tax planning, C(2012) 8806 (final)**

#### Description

The Platform will discuss how a common interpretation of the GAAR recommended by the Commission can best be ensured. Where needed, the Platform will discuss how the application of the GAAR relates to tax incentives introduced by individual Member States.

The Platform will discuss possible ways to implement a tax treaty clause which ensures that treaty provisions aimed at avoiding double taxation do not enable double non-taxation. It will also discuss best-practices that could assist Member States in the practical application of such clauses.

#### Timing

- Initial discussions 1<sup>st</sup> quarter of 2014
- discussing possible outputs 2<sup>nd</sup> quarter of 2014
- drafting and agreeing possible outputs 2<sup>nd</sup> half of 2014

### **3. Other (new) issues**

- (a) The Platform will follow-up on double taxation issues identified in the Commission Communication "Double Taxation in the Single Market", COM(2011) 712 final, more specifically on ways to promote arbitration.

### Timing

- Discussions 2<sup>nd</sup> half of 2013
- Output: Platform member comments 2<sup>nd</sup> half of 2013

(b) The Platform could discuss the scope and possible contents of an EU Tax Payer's Code which describes both rights and general obligations of tax payers and provide recommendations in that area.

(c) The Platform could discuss and provide recommendations how the EU could best contribute to a growing international call for more tax transparency by multinationals.

- One element could be a common template for companies to report to tax administrations on their worldwide allocation of profits and tax as reflected in recent G8 and G20 communiqués or the Commission's proposals in relation to country-by-country-reporting (CBCR).
- Another element related to tax transparency could be methods to ensure the proper identification of beneficial ownership of entities, either via a public registers on trusts and foundations or via strict obligations imposed on those entities.

(d) The Platform could investigate and discuss the effects of EU tax policy on developing countries and develop recommendations for improvements in his area.

### Timing

- Initial discussions 2014
- discussing possible outputs 1<sup>st</sup> half of 2015
- drafting and agreeing possible outputs 2<sup>nd</sup> half of 2015

(e) The platform could address recommendations or best practices agreed in the BEPS process and discuss their consistent implementation in an EU context.

### Timing

- Initial discussions As of 2<sup>nd</sup> half of 2014
- discussing possible outputs As of 1<sup>st</sup> half of 2015
- drafting and agreeing possible outputs 2<sup>nd</sup> half of 2015 and 2016

-----