



Improving double taxation dispute resolution mechanisms

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Section 3.2 of the June 2015 Action Plan for a Fair and Efficient Corporate Tax System in the European Union.

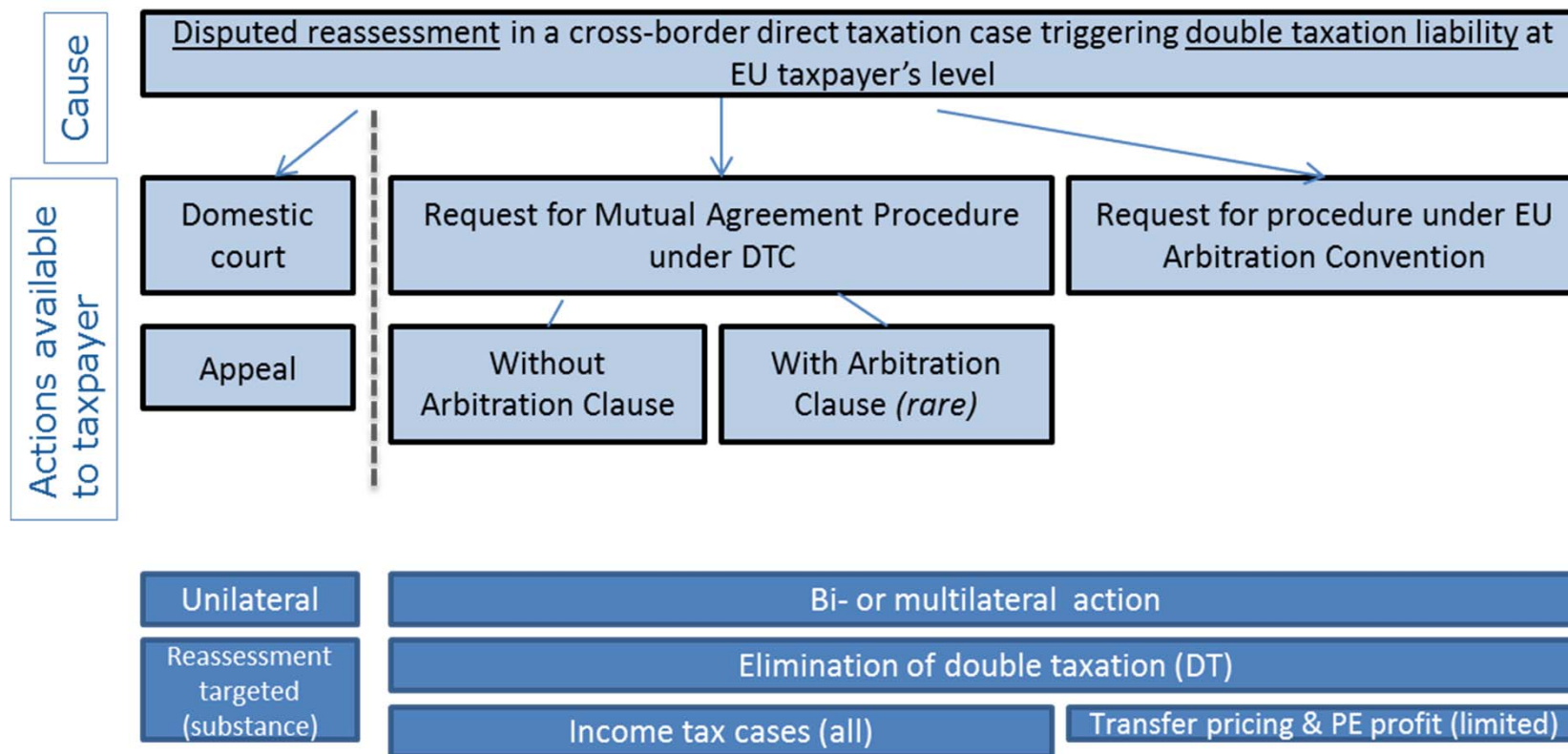
recognises that

- double taxation has a negative impact on cross border investment and
- causes economic distortions and inefficiencies

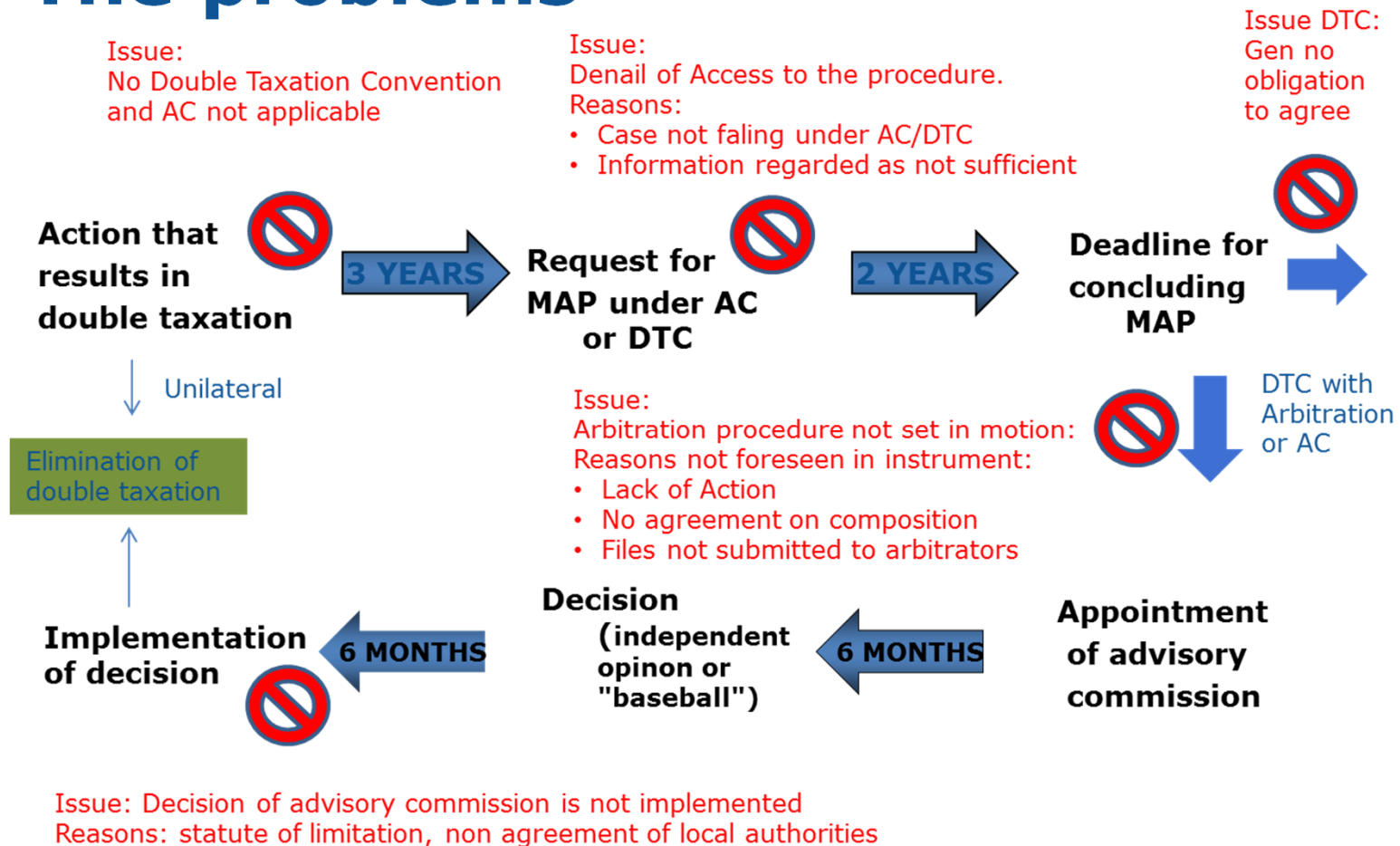
Commission will propose improvements to the current mechanisms to resolve double taxation disputes in the EU, by summer 2016.



The current mechanisms



The problems



In numbers (for the AC only)

Statistics 31.12.2014:

Bilateral cases initiated: 253

Cases completed (first phase): 105

Cases rejected: 14

Duration between request and initiation:

0-6 months: 85 %

6-12 months: 10 %

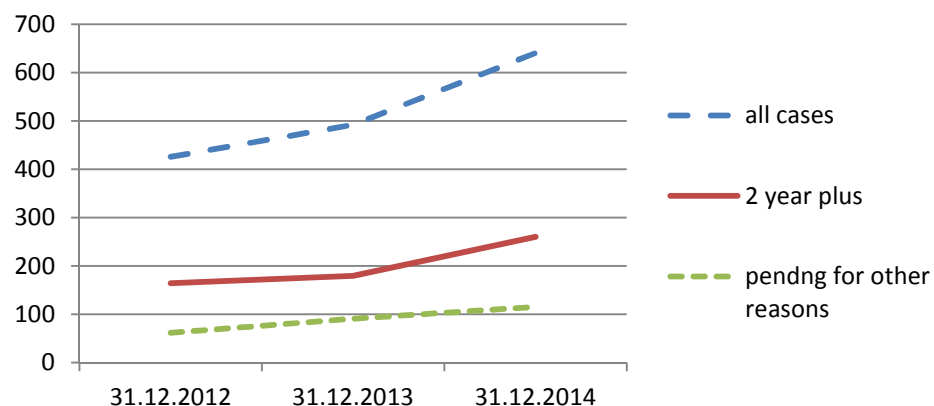
More than 12 months: 5%

Open cases: 640 (100 %)

Open more than 2 years: 260 (40,5 %)

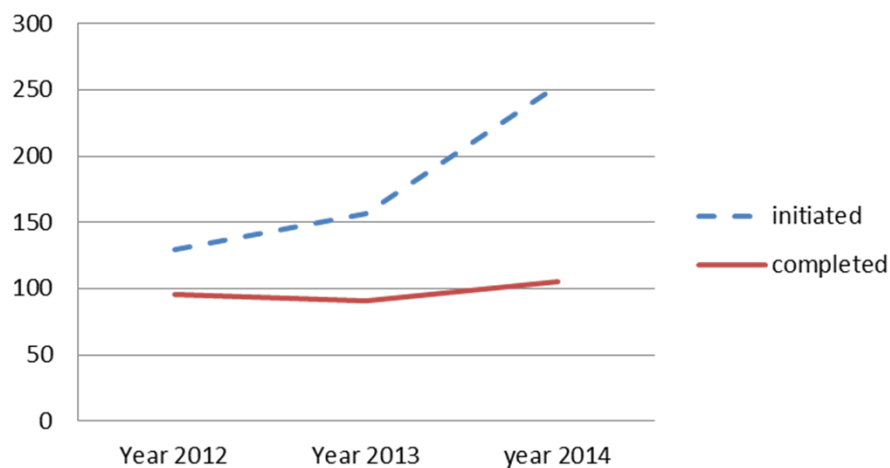
Open for reasons not foreseen in the AC: 115 (18%)

Development bilateral cases 2 years plus and all pending cases

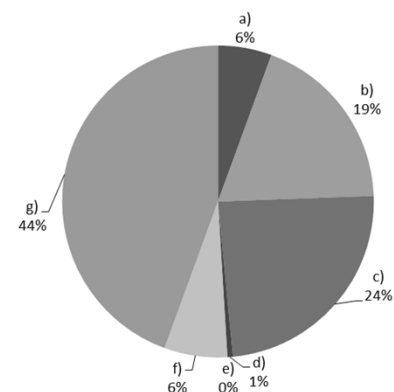


In numbers

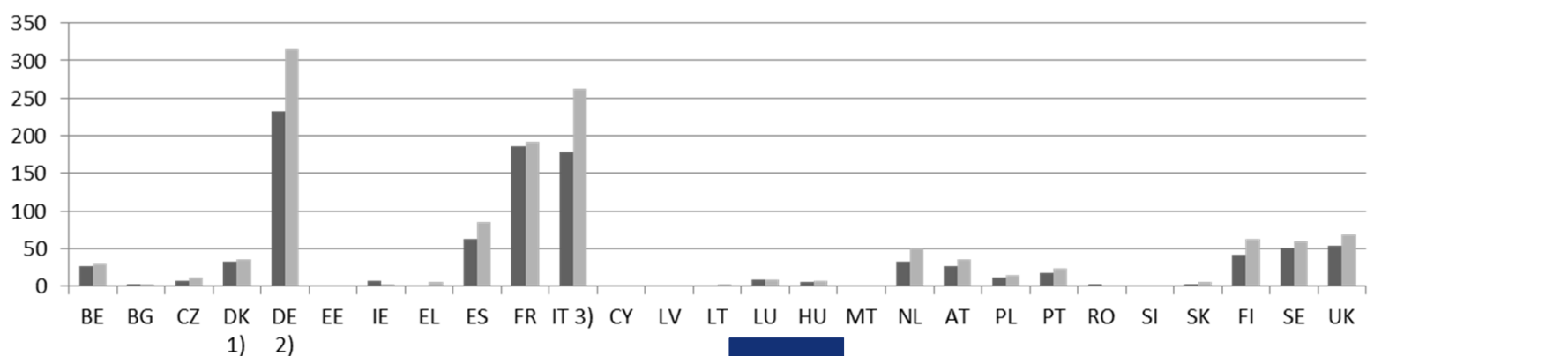
Development bilateral cases



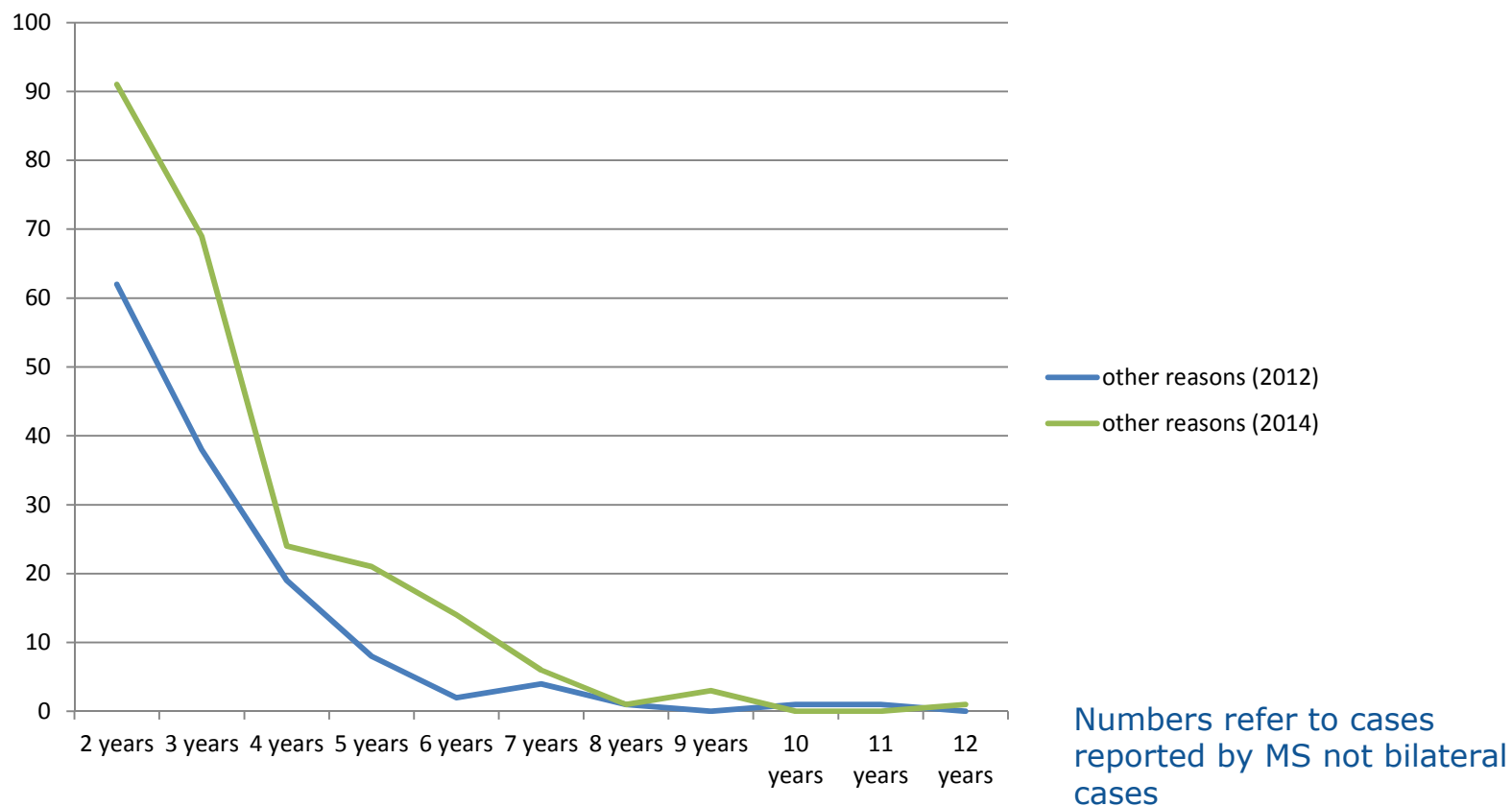
Breakdown by reasons for cases pending 2 years after initiation



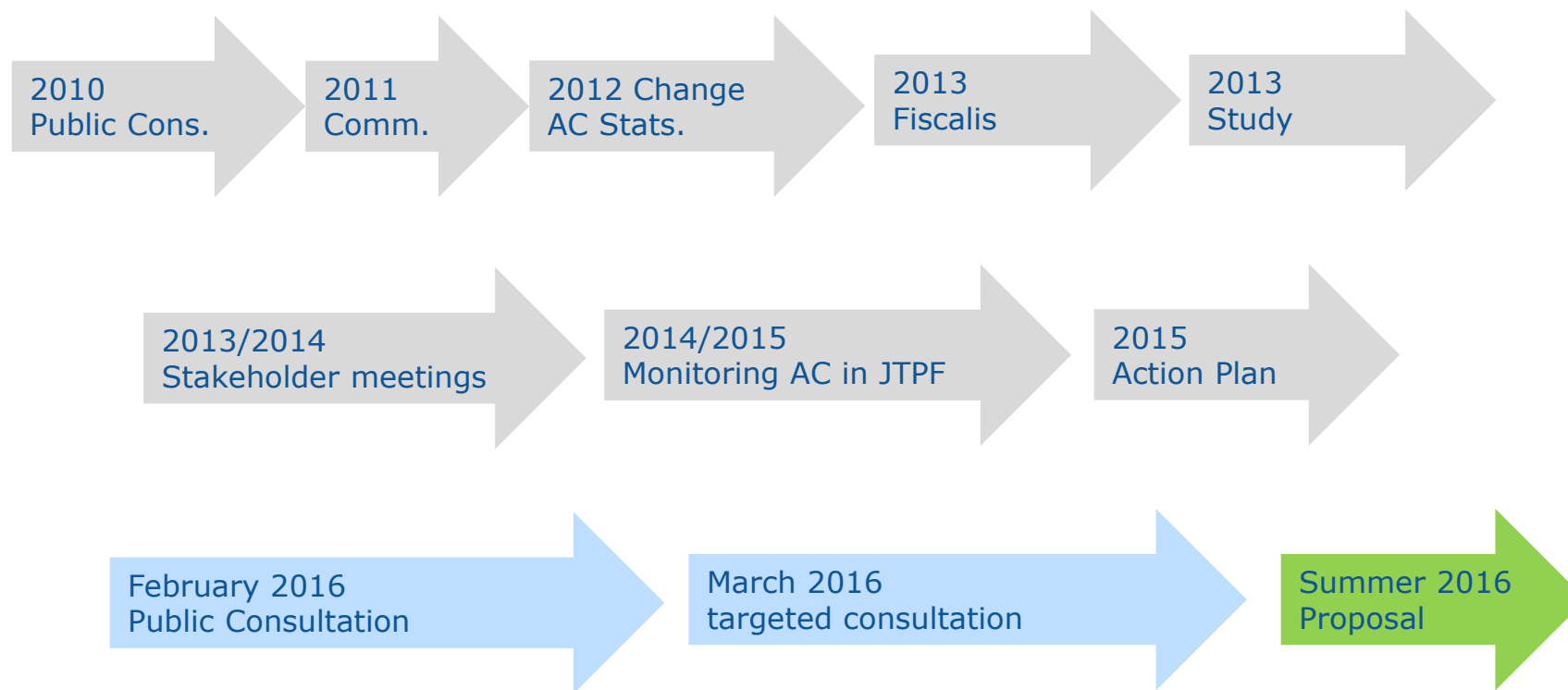
Overview inventory 2014



In numbers (for the AC only)



The consultation strategy





Your input

Public consultation: Input on problem, objectives and options (incl. their suitability for non-business taxation)

http://ec.europa.eu/taxation_customs/common/consultations/tax/double_tax_dispute_en.htm

Targeted data collection from JTPF and Platform: input on the size and impact of the problem of double taxation from affected stakeholders:

Link + password to be provided

