



# Expert group - Platform for Tax Good Governance

Digitalisation in the context of the Directive on Administrative  
Cooperation (DAC)

*TAXUD B4*

# Digitalisation - Key enablers in the DAC context



The legal framework provisions



Interoperability foundation

# Legal framework

- The Council Directive 2011/16/EU and its successive amendments provides the legal framework to exchange of information between Member States for direct taxes purposes.
- It indicates the category of information to be exchanged and deadlines.
- It also specifies secured electronic channel for the exchange of information.

# Interoperability foundation (key elements)

- A structured (machine-readable) format of information
  - Usually, XML format
  - Alignment, where appropriate, to the common global standards agreed by tax administrations at international level, notably at the OECD.
- Secured common communication channel for interconnection – CCN / CCN2.
- Systems architecture models: centralised, fully distributed, mixed.

# Common communication network

- The exchange of information is taking place over the common communication network (CCN or CCN2 platform) developed by the Union for all transmissions by electronic means between competent authorities(CA) in the area of customs and taxation.
- CCN2 supports interoperability based on the Service Oriented Architecture(SOA) paradigm.

# DAC systems architecture models

- Central systems: Systems fully developed, maintained and hosted by the Commission.
- Fully distributed systems: DG TAXUD supports with specifications of the exchanges format and development of validation modules.
- Mixed systems: Combination of central components and distributed systems.

# Thank you



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