

## Terms of Reference

### for the Commission Expert Group on removing tax problems facing individuals who are active across borders within the EU

**Name:** Expert Group on removing tax problems facing individuals who are active across borders within the EU

**Abbreviation:** Removing individuals' cross-border tax problems within the EU

**Policy area:** taxation

**Lead DG:** Directorate General for Taxation and Customs Union (TAXUD), Unit D2

**Type:** Informal, temporary. The group will have a mandate until 31 December 2014. The Commission shall re-examine, at the end of this period, the need for the possible extension of the mandate.

**Scope:** limited

**Mission:** The group should contribute to the Commission's work on identifying and finding practical ways to remove any tax problems faced by individuals who move from one EU country to another to live, study, work or retire, or invest in other EU countries, or inherit property across borders within the EU.

**Tasks:** The group is established to:

- assist the Commission in the preparation of policy initiatives to remove direct tax, and inheritance/gift tax, problems faced by individuals who are active across borders within the EU ;
- facilitate an exchange of expertise and experience;
- identify any good practices in Member States to deal with any tax problems faced by individuals who are active cross-border within the EU as well as to suggest other feasible and practical ways to address the tax issues that currently arise;
- to assist the Commission in assessing the progress by Member States in implementing the principles of the Commission's Recommendation<sup>1</sup> regarding relief for double taxation of inheritances and to provide suggestions on how to take forward the work in the area;

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<sup>1</sup> 2011/856/EU

- identify any other feasible policy initiatives that might assist in addressing these problems.

The Commission may consult the group on any matter relating to the tax problems facing individuals who are active across borders within the EU

The Chairperson of the group may advise the Commission to consult the group on a specific question.

**Composition:** The group should be composed of experts who can represent the position of stakeholders or organisations concerned with cross-border issues. The experts appointed should have specific knowledge, experience and expertise in the field of the taxation of individuals. The group should consist of a maximum of 20 members who could meet in smaller fora where necessary depending on the issues discussed. Members of the Expert Group shall be appointed by the Director General of DG Taxation and Customs Union from among the specialists with competence in the areas of interest who have responded to the public call for applications.

The Members of the group will be selected as far as possible, having regard to geographical and gender balance (aiming at at least 40% of each gender), taking into account the specific tasks of the expert group and the type of expertise required (at least 30% of members with experience of inheritance taxation and at least 50% of members with experience of direct tax problems concerning individuals). Members will be appointed for the duration of the group. They shall remain in office until replaced/until the end of their term of office. Their term of office may be renewed. The Commission will publish information about the call for applications and will also send details on the Call for applications to stakeholders with expertise in the areas covered by the group, with a view to having as broad a range of interests as possible represented in the Group. Provision may be made for the same number of alternates as members to be appointed. Alternates shall be appointed in accordance with the same conditions as members; alternates automatically replace any members who are absent or indisposed. An alternate might be called upon to attend a meeting of the group if the member in question is not available to attend the meeting. Members who are no longer capable of contributing effectively to the group's deliberations, who resign or who do not comply with the conditions set out herein, or with Article 339 of the Treaty, may be replaced for the remainder of their term of office; in this case alternates could serve as temporary replacements until new members are appointed. Members appointed in a personal capacity shall act independently and in the public interest. The names of individuals representing stakeholders shall be published in the Register of Commission expert groups and other similar entities ("the Register")<sup>2</sup>; the interests represented shall be disclosed. The names of organisations represented shall also be published in the Register. Personal data shall be collected, processed and published in accordance with Regulation (EC) No 45/2001.

### **Operation:**

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<sup>2</sup> Members who do not wish to have their names disclosed may apply for a derogation from this rule. The request not to disclose the name of a member of an expert group shall be considered justified whenever publication could endanger his or her security or integrity or unduly prejudice his or her privacy.

- 1) The Expert Group will be chaired by a representative of TAXUD Unit D.2. The working language of the group will be English.
- 2) In agreement with the Commission services, the group may set up sub-groups for the purpose of examining specific questions on the basis of a clearly defined mandate. Such sub-groups shall be dissolved as soon as their mandate is fulfilled.
- 3) The Commission's representative may invite experts from outside the group with specific competence in a subject on the agenda to participate in the work of the group or sub-group(s) on an ad-hoc basis. In addition, the Commission's representative may give observer status to individuals and organisations as defined in Rule 8(3) of the Framework<sup>3</sup> for Commission Expert Groups: horizontal rules and public register.
- 4) Members of expert groups and their representatives, as well as invited experts and observers, shall comply with the obligation of professional secrecy laid down by the Treaties and their implementing rules, as well as with the Commission's rules on security regarding the protection of EU classified information, laid down in the Annex to Commission Decision 2001/844/EC, ECSC, Euratom<sup>4</sup>. Should they fail to respect these obligations, the Commission may take appropriate measures.
- 5) The meetings of expert groups and sub-groups shall be held on Commission premises. The Commission shall provide secretarial services. Other Commission staff with an interest in the proceedings may attend the meetings of the group and its sub-groups.
- 6) The Commission shall make available all relevant information on the activities carried out by the group either by including it in the Register or via a link from the Register to a dedicated website.
- 7) Participants in the activities of the group shall not be remunerated for the services they render. Travel and subsistence expenses incurred by participants in the activities of the group shall be reimbursed by the Commission in accordance with the provisions in force within the Commission. Those expenses shall be reimbursed within the limits of the available appropriations allocated to the Commission services under the annual procedure for the allocation of resources.

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<sup>3</sup> C(2010) 7649

<sup>4</sup> Commission Decision of 29 November 2001 amending its internal Rules of Procedure (OJ L 317, 3.12.2001, p. 1).