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ANNEXES 1 to 2

ANNEXES

to the

Proposal for a COUNCIL DIRECTIVE

on Double Taxation Dispute Resolution Mechanisms in the European Union

{SWD(2016) 343 final}

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Proposal for a COUNCIL DIRECTIVE

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ANNEX I

Belgien / Belgique

impôt des personnes physiques/personenbelasting,
impôt des personnes morales/rechtspersonenbelasting,
impôt des non-résidents/belasting der niet-verblijfhouders
impôt des sociétés/vennootschapsbelasting

България

данък върху доходите на физическите лица
корпоративен данък

Česká republika

Daň z příjmů fyzických osob
Daň z příjmů právnických osob

Danmark

selskabsskat
indkomstskat til staten
kommunale indkomstskat
amtskommunal indkomstskat
saerlig indkomstskat
selskabsskat

Deutschland

Einkommensteuer
Körperschaftsteuer

Eesti

Tulumaks

Éire/Ireland

Income Tax
Corporation Tax

Ελλάδα

Φόρος εισοδήματος φυσικών προσώπων

Φόρος εισοδήματος νομικών προσώπων (κερδοσκοπικού χαρακτήρα)

España

Impuesto sobre la renta de las personas físicas

Impuesto sobre sociedades

France

Impôt sur le revenu

Impôt sur les sociétés

Republika Hrvatska

Porez na dohodak

Porez na dobit

Italia

Imposta sul reddito delle persone fisiche

Imposta sul reddito delle società

Κύπρος

Έκτακτη Εισφορά για την Άμυνα της Δημοκρατίας

Φόρος Εισοδήματος

Latvija

iedzīvotāju ienākuma nodoklis

uzņēmumu ienākuma nodoklis

Lietuva

Gyventojų pajamų mokestis

Pelno mokestis

Luxembourg

impôt sur le revenu des personnes physiques

impôt sur le revenu des collectivités

Magyarország

személyi jövedelemadó

Társasági adó

Malta

Taxxa fuq l-income

Nederland

inkomstenbelasting

vennootschapsbelasting

Österreich

Einkommensteuer

Körperschaftsteuer

Polska

Podatek dochodowy od osób fizycznych

Podatek dochodowy od osób prawnych

Portugal

imposto sobre o rendimento das pessoas singulares

imposto sobre o rendimento das pessoas colectivas

România

impozitul pe venit

impozit pe profit

Slovenija

Dohodnina

Davek od dobička pravnih oseb

Slovensko

Daň z príjmov fyzických osôb

Daň z príjmov právnických osôb

Suomi/Finland

valtion tuloverot/de statliga inkomstskatterna

yhteisöjen tulovero/inkomstskatten för samfund

Sverige

statlig inkomstskatt

United Kingdom

Income Tax

Corporation Tax

ANNEX II

RULES OF FUNCTIONING OF THE ADVISORY COMMISSION OR ALTERNATIVE DISPUTE RESOLUTION COMMISSION

1. GENERAL INFORMATION

Names of the parties:

Member State of residence or establishment:

Full address and details of a contact person for the parties (including phone number and email address):

Names and details of the parties' counsel:

2. COMPOSITION OF THE ADVISORY COMMISSION OR Alternative Dispute Resolution COMMISSION

2.1. Form:

Advisory Commission

Alternative Dispute Resolution Commission, *please specify (Conciliation, Mediation, etc.):* _____

Number of Members:

– Chair

– ____ Independent persons of standing (*an even number shall be mentioned*)

– ____ Competent authorities' representatives (*maximum of 4, i.e. 2 representatives of each competent authority, which can be reduced to 2*)

2.2. Members' full details and contact information (*including name of a contact person, full mail address, email address and phone number, CVs and references of the independent persons shall be attached to the present Rules. Specific references on independence and expertise should be included in these CVs attached*):

Chair:

Citizenship: _____ Place of residence: _____

Independent person (appointed by _____):

Citizenship: _____ Place of residence: _____

Independent person (appointed by _____):

Citizenship: _____ Place of residence: _____

Competent authorities (Representative appointed for _____)

Competent authorities (Representative appointed for _____)

Competent authorities (Representative appointed for _____)

Competent authorities (Representative appointed for _____)

3. DESCRIPTION AND CHARACTERISTICS OF THE CASE

Subject matter description:

Tax period(s):

Sector/industry categories:

Legal references (law(s) and treaty involved – International practices):

National law provisions (Detailed reference of the corresponding articles shall be provided – the full provisions can be attached hereto)

Double taxation convention (Detailed reference of the corresponding articles shall be provided – the full provisions can be attached hereto)

Indicate whether:

- Signed double taxation convention between the two [or more] Member States (date of signature: _____)

And, in case no double taxation convention is in force:

- Model OECD tax treaty (date: _____)
- Any other reference agreed by the competent authorities:

Estimated computation of the disputed double taxation *(Total amount and details per fiscal year on the tax in principal, interest and penalties, tax rates applicable and corresponding tax basis)*

Comments by the taxpayer on the above-mentioned information:
([Comments can be inserted hereafter by the taxpayer as part of the procedure])

Subject matter description:

Tax period:

Legal basis references (law(s) and treaty involved):

Computation of the disputed double taxation *(Total amount and details per fiscal year on the tax in principal, interests and penalties, tax rates applicable and corresponding tax basis)*

4. TERMS OF REFERENCE AGREED BY THE COMPETENT AUTHORITIES

Description of the legal issues subject to interpretation in the double taxation disputed case:

Description of the factual circumstances to be considered and factual issues on which competent authorities need clarification and/or interpretation by the Advisory Commission or Alternative Dispute Resolution Commission:

Questions to be addressed by the Advisory Commission or Alternative Dispute Resolution Commission in their Opinion:

5. TIME FRAME AND CALENDAR FOR THE DECISION PROCESS

Expected date for the Final Opinion:

Scheduling of written submissions by the parties:

Scheduling of the consecutive or simultaneous submissions *(if any)*:

Scheduling of supporting positions by the competent authorities *(if any)*:

Time-limits for submission of documentary evidence intended to be submitted by the parties; consequences of late submission *(if any)*:

Scheduling of the submission of their opinion(s) by respectively the independent persons and the representatives of the competent authorities *(if any)*:

Scheduled dates for hearings *(if any)* and place of hearings *(if any)*:

6. TYPE OF RESOLUTION PROCESS

"Independent opinion" process

"Last final offer" process

Other, please specify: _____

7. COSTS

Details on the costs (nature, expected amounts) to be shared equally between the Member States:

Including, if any:

- Remuneration of the independent persons _____
- Other expenses and *per diem* incurred by the independent persons _____
- Translation costs _____
- Interpretation costs _____
- Other administrative costs (including Secretariat costs)

– Other information and arrangements regarding costs (*to be specified*):

8. ORGANISATION AND FUNCTIONING

[NB: the mentions in bold characters in this section should be compulsorily filled out]

Place of meeting of the Advisory or Alternative Dispute Resolution Commission:

Possibility of meetings outside the place of Advisory or Alternative Dispute Resolution Commission: _____

Administrative services that may be needed for the Advisory or Alternative Dispute Resolution Commission to carry out its functions:

Common working language for the dispute resolution procedure:

Possible need for translation of documents (in full or in part): _____

Possible need for interpretation of oral presentations: _____

Routing of written communications among the parties (incl. Means of sending documents by email, oral communication, *webex conference call*, specific IT tools, etc.):

Practical details concerning written submissions and evidence (e.g. method of submission, copies, numbering, references):

Routing of written communications among the parties (incl. means of sending documents):

Arrangements for the exchange of written submissions:

Arrangements for requests of information by the Advisory Commission or Alternative Dispute Resolution Commission and subsequent replies by the taxpayer and the competent authorities: _____

Practical details concerning written submissions and evidence (e.g. method of submission, copies, numbering, references):

Whether a party is expected to produce documentary evidence: _____

Experts (terms and conditions of submission of oral and written position):

Should assertions about the origin and receipt of documents and about the correctness of photocopies be assumed as accurate: _____

Should voluminous and complicated documentary evidence be presented through summaries, tabulations, charts, extracts or samples: _____

Decision whether to hold hearings (and number of hearings):

Whether one period of hearings should be held or separate periods of hearings: _____

Whether there should be a limit on the aggregate amount of time each party will have for oral arguments and questioning witnesses: _____

The order in which the parties will present their arguments and evidence: _____

Length of hearings:

Arrangements for a record of the hearings: _____

Possible requirements concerning filing or delivering of their position by respectively the independent persons and the competent authorities' representatives:

Possible requirements concerning filing or delivering the written Opinion:

Other (to be specified, including other procedural, evidentiary and logistical arrangements which may be applicable):

9. OTHERS

[to be completed]:

Date:

Signature by the representatives of the competent authorities of the Member States:
