Subject: Effectiveness of automatic exchange of information under DAC1 (Directive on Administrative Cooperation)

As required by Article 8b of the Directive on Administrative Cooperation (DAC), on 17 December 2018 the Commission published its report providing an overview and an assessment of the statistics and information received through automatic exchanges under Articles 8 and 8a. As regards the benefits of DAC in terms of increased tax compliance, only five out of 28 Member States (Belgium, Estonia, Finland, Poland and Slovenia) have been able to calculate the monetary benefits resulting from the use of DAC1 information. As regards the main features of DAC1 information exchange, the Commission provides only aggregated information. This is preventing the proper assessment of the effectiveness of DAC1.

1. Can the Commission publish, for each of the five categories of income and capital covered in DAC1, the values corresponding to the information exchanged, broken down by Member State and, for immovable property, differentiated between ownership and income?

2. Can the Commission specify for immovable property whether the information exchanged corresponds to legal or to beneficial ownership?

3. Can the Commission publish the number of taxpayers affected, broken down into pay bands and the corresponding tax payments?