

**Question for written answer E-001278/2021
to the Commission**

Rule 138

Lídia Pereira (PPE), José Manuel Fernandes (PPE), Maria da Graça Carvalho (PPE)

Subject: Revision of the Directive on administrative cooperation in the field of taxation

Administrative cooperation in tax matters is a structural dimension of the European Union's action to promote fair and equitable competition between Member States, to strengthen the means at the disposal of national tax administrations to carry out their tasks and to improve the tools for combating tax fraud and tax evasion.

The Commission's proposal for the seventh Directive on administrative cooperation in the field of taxation¹ (DAC7), up for debate before the European Parliament at its plenary session from 8 to 11 March 2021 for the adoption of its position in the consultation process, goes in the right direction by including digital platforms in its scope. Unfortunately, the Council has reached a consensus which appears to ignore Parliament's position.

In the meantime, the Commission has already announced an eighth Directive (DAC8)² to include crypto-assets and similar concepts.

The following questions arise in this connection:

1. Does the Commission intend to give due consideration to the European Parliament's position on DAC7 when preparing the legislative proposal for DAC8?
2. Is the Commission considering a more far-reaching revision of the Directive in order to avoid the instability generated for administrations and operators by successive legislative changes?

Supporter³

¹ https://ec.europa.eu/taxation_customs/sites/taxation/files/2020_tax_package_dac7_en.pdf

² <https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12632-Tax-fraud-evasion-strengthening-rules-on-administrative-cooperation-and-expanding-the-exchange-of-information>

³ This question is supported by a Member other than the authors: Cláudia Monteiro de Aguiar (PPE)