

**Question for written answer E-002305/2023
to the Commission**

Rule 138

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Subject: Delay to adoption of the recommendation on protection of taxpayers' rights

The Commission has announced a recommendation on taxpayers' rights designed to simplify procedures for better tax compliance¹. The announcement was followed by a public consultation period and submission was planned for the third quarter of 2021. Two years have since passed and unfortunately no proposal has been submitted.

The Commission has increased its legislative initiatives on tax matters, and a proposal to protect EU citizens' rights is timely and appropriate. It is also beneficial to counterbalance the surge of tax legislation, which always creates context costs for people and businesses, with a new initiative focusing on protecting taxpayers' rights. In view of this:

1. Does the Commission intend to submit the announced proposal and, if so, when?
2. If the Commission decides not to pursue this initiative, what action does it intend to take based on the feedback received during the public consultation?

Submitted: 20.7.2023

¹ https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12627-EU-taxpayers-rights-simplified-procedures-for-better-tax-compliance-Recommendation-_en