

**Question for written answer P-006045/2013  
to the Commission**  
Rule 117  
**Saïd El Khadraoui (S&D)**

Subject: Taxation

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC lays down the rules and procedures under which the Member States must cooperate with each other with a view to exchanging information that is foreseeable relevant to the administration and enforcement of the domestic laws of the Member States concerning the taxes referred to in Article 2 of the directive. Article 16 of the directive states that 'Information communicated between Member States in any form pursuant to this Directive (...) may be used for the administration and enforcement of the domestic laws of the Member States concerning the taxes referred to in Article 2'.

Does this mean that information communicated between Member States in any form pursuant to the aforementioned directive may be used in all the various stages of the process of taxation, including assessment, examination, collection, recovery and enforcement of the taxes referred to in Article 2?