



Register of Commission expert groups and other similar entities

Commission Expert Group

Name: Administrative cooperation in the field of direct taxation (E01711)
(Active - Group which operates on a permanent basis)

Policy Area: Taxation

Lead DG: TAXUD - DG Taxation and Customs Union

Type: Informal, Temporary

Scope: Limited

Mission: To facilitate the exchange of information, experience and good practices in the area of mutual assistance for direct taxation

Task: Coordinate with Member States, exchange of views

Contact: : Unit Taxud/D2, Taxation and Customs Union DG, European Commission, B-1049, Brussels; TAXUD-Unit-d2@ec.europa.eu

Publication in RegExp: 25 Nov 2005

Last updated: 13 Oct 2017

Additional Information

Activity Report

11th meeting of the Sub-group "Electronic forms for Direct taxes" (SSG eFDT) - 19 October 2017

[Document 1](#)
(approx. 23 kb)

Activity Report

11th meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 12 September 2017

[Document 1](#)
(approx. 88 kb)
[Document 2](#)
(approx. 98 kb)

Activity Report

41st meeting of the Working group Administrative cooperation in the field of Direct Taxation (WG ACDT) - 27 June 2017

[Document 1](#)
(approx. 30 kb)
[Document 2](#)
(approx. 220 kb)

Activity Report

10th meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 19 May 2017

[Document 1](#)
(approx. 88 kb)
[Document 2](#)
(approx. 144 kb)

Activity Report

40th meeting of the Working group Administrative cooperation in the field of Direct Taxation (WG ACDT) - 6-7 February 2017

[Document 1](#)
(approx. 26 kb)
[Document 2](#)
(approx. 253 kb)

Activity Report

9th meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 23-24 January 2017

[Document 1](#)
(approx. 89 kb)
[Document 2](#)
(approx. 114 kb)

Activity Report

10th meeting of the Sub-group "Electronic forms for Direct taxes" (SSG eFDT) - 22-23 November 2016

[Document 1](#)
(approx. 92 kb)
[Document 2](#)
(approx. 164 kb)

Activity Report

8th meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 21 November 2016

[Document 1](#)
(approx. 86 kb)
[Document 2](#)
(approx. 108 kb)

Activity Report

39th meeting of the Working group Administrative cooperation in the field of Direct Taxation (WG ACDT) - 13-14 October 2016

[Document 1](#)
(approx. 28 kb)
[Document 2](#)
(approx. 132 kb)

Activity Report

7th meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 10 October 2016

[Document 1](#)
(approx. 83 kb)
[Document 2](#)
(approx. 102 kb)

Activity Report

9th meeting of the Sub-group "Electronic forms for Direct taxes" (SSG eFDT) - 27-28 September 2016

[Document 1](#)
(approx. 85 kb)
[Document 2](#)
(approx. 166 kb)

Activity Report

38th meeting of the Working group Administrative cooperation in the field of Direct Taxation (WG ACDT) - 28-29 June 2016

[Document 1](#)

(approx. 25 kb)

[Document 2](#)

(approx. 127 kb)

Activity Report

6th meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 1-2 June 2016

[Document 1](#)

(approx. 248 kb)

[Document 2](#)

(approx. 176 kb)

Activity Report

8th meeting of the Sub-group "Electronic forms for Direct taxes" (SSG eFDT) - 12 May 2016

[Document 1](#)

(approx. 86 kb)

[Document 2](#)

(approx. 165 kb)

Activity Report

37th meeting of the Working group Administrative cooperation in the field of Direct taxation (WG ACDT) - 21-22 April 2016

[Document 1](#)

(approx. 24 kb)

[Document 2](#)

(approx. 124 kb)

Activity Report

5th meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 7-8 March 2016

[Document 1](#)

(approx. 250 kb)

[Document 2](#)

(approx. 176 kb)

Activity Report

7th meeting of the Sub-group "Electronic forms for Direct taxes" (SSG eFDT) - 4 March 2016

[Document 1](#)

(approx. 25 kb)

[Document 2](#)

(approx. 190 kb)

Activity Report

4th meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 28 January 2016

[Document 1](#)

(approx. 24 kb)

[Document 2](#)

(approx. 174 kb)

Activity Report

6th meeting of the Sub-group "Electronic forms for Direc taxes" (SSG eFDT) - 14 January 2016

[Document 1](#)

(approx. 25 kb)

[Document 2](#)

(approx. 120 kb)

Activity Report

36th meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 17-18 November 2015

[Document 1](#)

(approx. 25 kb)

[Document 2](#)

(approx. 108 kb)

[Document 3](#)

(approx. 5,071 kb)

Activity Report

3rd meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 4 November 2015

[Document 1](#)

(approx. 250 kb)

[Document 2](#)

(approx. 172 kb)

Activity Report

35th meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 13 October 2015

[Document 1](#)

(approx. 247 kb)

[Document 2](#)

(approx. 267 kb)

Activity Report

2nd meeting of the Small Sub-group "International Communication Channels and Security" (SSG ICC&S) - 6 October 2015

[Document 1](#)

(approx. 256 kb)

[Document 2](#)

(approx. 166 kb)

Activity Report

2nd meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 23-24 September 2015

[Document 1](#)

(approx. 65 kb)

[Document 2](#)

(approx. 174 kb)

[Document 3](#)

(approx. 290 kb)

Activity Report

34th meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 29-30 June 2015

[Document 1](#)

(approx. 62 kb)

[Document 2](#)

(approx. 272 kb)

Activity Report

1st meeting of the Sub-group "Automatic exchange of information" (SG AEOI) - 1-3 June 2015

[Document 1](#)

(approx. 64 kb)

[Document 2](#)

(approx. 31 kb)

[Document 3](#)

(approx. 8 kb)

Activity Report

33rd meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 23-24 April 2015

[Document 1](#)

(approx. 24 kb)

[Document 2](#)

(approx. 273 kb)

Activity Report

1st meeting of the Small Sub-group "International Communication Channels and Security" (SSG ICC&S) - 26 March 2015

[Document 1](#)

(approx. 60 kb)

[Document 2](#)

(approx. 166 kb)

Activity Report

32nd meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 12-13 February 2015

[Document 1](#)

(approx. 61 kb)

[Document 2](#)

(approx. 301 kb)

Activity Report

31st meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 26-27 November 2014

[Document 1](#)

(approx. 36 kb)

[Document 2](#)

(approx. 66 kb)

Activity Report

30th meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 7-8 July 2014

[Document 1](#)

(approx. 56 kb)

[Document 2](#)

(approx. 65 kb)

Activity Report

29th meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 10 - 11 April 2014

[Document 1](#)

(approx. 57 kb)

[Document 2](#)
(approx. 66 kb)

Activity Report

28th meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 20-21 January 2014

[Document 1](#)
(approx. 57 kb)

[Document 2](#)
(approx. 68 kb)

Activity Report

27th meeting of the Working Group Administrative Cooperation in the field of Direct Taxation (WG ACDT) - 11 November 2013

[Document 1](#)
(approx. 56 kb)

[Document 2](#)
(approx. 44 kb)

Activity Report

Meeting held on 22/23 March 2010 on taxation of savings (Dir. 2003/48/EEC). Subjects discussed: Feedback from the exchanges of information and funds transfers of withholding tax; Application TIN on EUROPA. Meeting held on 31 May/01 June 2010 on administrative cooperation (Dir. 1977/799/EEC). Subjects discussed: Draft common forms for exchange of information on request, spontaneous exchange and feedback; Statistics for exchange of information. Meeting held on 25 October 2010 on taxation of savings (Dir. 2003/48/EEC). Subjects discussed: Feedback from the exchanges of information and funds transfers of withholding tax; Application TIN on EUROPA. Meeting on 23/24 November 2010 on administrative cooperation (Dir. 1977/799/EEC). Subjects discussed: Draft common forms for exchange of information on request, spontaneous exchange and feedback; Statistics for exchange of information.

Selection Procedure (members)

The national tax authorities are appointed by the Member States to represent them at the meetings, as they are the appropriate authorities to contribute to the different topics discussed at the meetings of the group.

Internal Rules of Procedure

The expert group approved the rules of procedure as presented during the 32nd meeting on 12-13 February 2015.

[Document 1](#)
(approx. 83 kb)

Members

Type D - Member State Authority

| Country | | Membership Status |
|----------------|--------------------------|-------------------|
| Austria | 1 Public Authorit(y-ies) | Member |
| Belgium | 1 Public Authorit(y-ies) | Member |
| Bulgaria | 1 Public Authorit(y-ies) | Member |
| Croatia | 1 Public Authorit(y-ies) | Member |
| Cyprus | 1 Public Authorit(y-ies) | Member |
| Czech Republic | 1 Public Authorit(y-ies) | Member |
| Denmark | 1 Public Authorit(y-ies) | Member |
| Estonia | 1 Public Authorit(y-ies) | Member |
| Finland | 1 Public Authorit(y-ies) | Member |
| France | 1 Public Authorit(y-ies) | Member |
| Germany | 1 Public Authorit(y-ies) | Member |
| Greece | 1 Public Authorit(y-ies) | Member |
| Hungary | 1 Public Authorit(y-ies) | Member |
| Ireland | 1 Public Authorit(y-ies) | Member |
| Italy | 1 Public Authorit(y-ies) | Member |
| Latvia | 1 Public Authorit(y-ies) | Member |
| Lithuania | 1 Public Authorit(y-ies) | Member |
| Luxembourg | 1 Public Authorit(y-ies) | Member |
| Malta | 1 Public Authorit(y-ies) | Member |
| Netherlands | 1 Public Authorit(y-ies) | Member |
| Poland | 1 Public Authorit(y-ies) | Member |
| Portugal | 1 Public Authorit(y-ies) | Member |
| Romania | 1 Public Authorit(y-ies) | Member |
| Slovakia | 1 Public Authorit(y-ies) | Member |
| Slovenia | 1 Public Authorit(y-ies) | Member |
| Spain | 1 Public Authorit(y-ies) | Member |
| Sweden | 1 Public Authorit(y-ies) | Member |
| United Kingdom | 1 Public Authorit(y-ies) | Member |

Type E - Other public entity

Subgroups

| Name | Duration | Composition |
|----------------------------------------------------------------|--------------------------|-------------------|
| Sub-group "Automatic exchange of information" (SG AEOI) | | |
| Type D - Member State Authority | | |
| Country | Public Authority | Membership Status |
| United Kingdom | Administrations fiscales | Member |
| Sweden | Administrations fiscales | Member |
| Spain | Administrations fiscales | Member |
| Slovenia | Administrations fiscales | Member |
| Slovakia | Administrations fiscales | Member |
| Romania | Administrations fiscales | Member |
| Portugal | Administrations fiscales | Member |
| Poland | Administrations fiscales | Member |
| Netherlands | Administrations fiscales | Member |
| Malta | Administrations fiscales | Member |
| Luxembourg | Administrations fiscales | Member |
| Lithuania | Administrations fiscales | Member |
| Latvia | Administrations fiscales | Member |
| Italy | Administrations fiscales | Member |
| Ireland | Administrations fiscales | Member |
| Hungary | Administrations fiscales | Member |
| Greece | Administrations fiscales | Member |
| Germany | Administrations fiscales | Member |
| France | Administrations fiscales | Member |
| Finland | Administrations fiscales | Member |
| Estonia | Administrations fiscales | Member |
| Denmark | Administrations fiscales | Member |
| Czech Republic | Administrations fiscales | Member |
| Cyprus | Administrations fiscales | Member |
| Croatia | Administration fiscale | Member |
| Bulgaria | Administrations fiscales | Member |
| Belgium | Administrations fiscales | Member |
| Austria | Administrations fiscales | Member |

Type E - Other public entity

No members currently attached to the sub-group.

| Name | Duration | Composition |
|-------------------------------------------------------------------------|----------|-------------|
| Small Sub-group "Electronic forms in direct taxation" (SSG eFDT) | | |

Type D - Member State Authority

| Country | Public Authority | Membership Status |
|----------------|--------------------------|-------------------|
| United Kingdom | Administrations fiscales | Member |
| Sweden | Administrations fiscales | Member |
| Netherlands | Administrations fiscales | Member |
| Lithuania | Administrations fiscales | Member |
| Latvia | Administrations fiscales | Member |
| Italy | Administrations fiscales | Member |
| Germany | Administrations fiscales | Member |
| France | Administrations fiscales | Member |
| Finland | Administrations fiscales | Member |
| Denmark | Administrations fiscales | Member |

| Name | Duration | Composition |
|------|----------|-------------|
|------|----------|-------------|

Small Sub-group "Automatic exchange of information" (SSG AEOI)**Type D - Member State Authority**

| Country | Public Authority | Membership Status |
|----------------|--------------------------|-------------------|
| United Kingdom | Administrations fiscales | Member |
| Sweden | Administrations fiscales | Member |
| Spain | Administrations fiscales | Member |
| Slovenia | Administrations fiscales | Member |
| Slovakia | Administrations fiscales | Member |
| Romania | Administrations fiscales | Member |
| Portugal | Administrations fiscales | Member |
| Poland | Administrations fiscales | Member |
| Netherlands | Administrations fiscales | Member |
| Malta | Administrations fiscales | Member |
| Luxembourg | Administrations fiscales | Member |
| Lithuania | Administrations fiscales | Member |
| Latvia | Administrations fiscales | Member |
| Italy | Administrations fiscales | Member |
| Ireland | Administrations fiscales | Member |
| Hungary | Administrations fiscales | Member |
| Greece | Administrations fiscales | Member |
| Germany | Administrations fiscales | Member |
| France | Administrations fiscales | Member |
| Finland | Administrations fiscales | Member |
| Estonia | Administrations fiscales | Member |

| | | |
|----------------|--------------------------|--------|
| Denmark | Administrations fiscales | Member |
| Czech Republic | Administrations fiscales | Member |
| Cyprus | Administrations fiscales | Member |
| Croatia | Administration fiscale | Member |
| Bulgaria | Administrations fiscales | Member |
| Belgium | Administrations fiscales | Member |
| Austria | Administrations fiscales | Member |

Type E - Other public entity

No members currently attached to the sub-group.

| Name | Duration | Composition |
|------|----------|-------------|
|------|----------|-------------|

Small Sub-group "International Communication Channels & Security" (SSG ICC&S)

Type D - Member State Authority

| Country | Public Authority | Membership Status |
|----------------|--------------------------|-------------------|
| United Kingdom | Administrations fiscales | Member |
| Sweden | Administrations fiscales | Member |
| Spain | Administrations fiscales | Member |
| Slovenia | Administrations fiscales | Member |
| Slovakia | Administrations fiscales | Member |
| Romania | Administrations fiscales | Member |
| Portugal | Administrations fiscales | Member |
| Poland | Administrations fiscales | Member |
| Netherlands | Administrations fiscales | Member |
| Malta | Administrations fiscales | Member |
| Luxembourg | Administrations fiscales | Member |
| Lithuania | Administrations fiscales | Member |
| Latvia | Administrations fiscales | Member |
| Italy | Administrations fiscales | Member |
| Ireland | Administrations fiscales | Member |
| Hungary | Administrations fiscales | Member |
| Greece | Administrations fiscales | Member |
| Germany | Administrations fiscales | Member |
| France | Administrations fiscales | Member |
| Finland | Administrations fiscales | Member |
| Estonia | Administrations fiscales | Member |
| Denmark | Administrations fiscales | Member |
| Czech Republic | Administrations fiscales | Member |
| Cyprus | Administrations fiscales | Member |
| Croatia | Administration fiscale | Member |

| | | |
|----------|--------------------------|--------|
| Bulgaria | Administrations fiscales | Member |
| Belgium | Administrations fiscales | Member |
| Austria | Administrations fiscales | Member |

Type E - Other public entity

No members currently attached to the sub-group.

Statistics

Number of Members: 28

| | | | |
|------------------------------------------------------------------------------|----|-----------|---------|
| Type A - Individual expert appointed in his/her personal capacity: | 0 | female: 0 | male: 0 |
| Type B - Individual expert appointed as representative of a common interest: | 0 | female: 0 | male: 0 |
| Type C - Organisation: | 0 | | |
| Type D - Member State Authority: | 28 | | |

Number of Alternate Members: 0

| | | | |
|------------------------------------------------------------------------------|---|-----------|---------|
| Type A - Individual expert appointed in his/her personal capacity: | 0 | female: 0 | male: 0 |
| Type B - Individual expert appointed as representative of a common interest: | 0 | female: 0 | male: 0 |
| Type C - Organisation: | 0 | | |
| Type D - Member State Authority: | 0 | | |

Number of Observers: 1

| | | | |
|------------------------------------------------------------------------------|---|-----------|---------|
| Type A - Individual expert appointed in his/her personal capacity: | 0 | female: 0 | male: 0 |
| Type B - Individual expert appointed as representative of a common interest: | 0 | female: 0 | male: 0 |
| Type C - Organisation: | 0 | | |
| Type D - Member State Authority: | 0 | | |