



Register of Commission expert groups and other similar entities

Commission Expert Group

Name: Impôts directs (E00953)
(Active - Group which operates on a permanent basis)

Abbreviation: GT IV

Policy Area: Taxation

Lead DG: TAXUD - DG Taxation and Customs Union

Type: Informal, Permanent

Scope: Limited

Mission: Conseiller la Commission et assurer l'échange de bonnes pratiques concernant les aspects d'intérêt communautaire de la législation sur les impôts directs.

Task: Assist the Commission in relation to the implementation of existing Union legislation, programmes and policies
Assist the Commission in the preparation of legislative proposals and policy initiatives
Coordinate with Member States, exchange of views

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Publication in RegExp: 01 Oct 2005

Last updated: 08 Jun 2017

Additional Information

Activity Report

Meeting on 02/03/2017

[Document 1](#)

(approx. 341 kb)

[Document 2](#)

(approx. 115 kb)

[Document 3](#)

(approx. 102 kb)

Activity Report

Meeting on 07/09/2015

[Document 1](#)

(approx. 136 kb)

Activity Report

Meeting on 19/06/2015

[Document 1](#)

(approx. 116 kb)

[Document 2](#)

(approx. 403 kb)

Activity Report

Réunion du 21/05/2013

[Document 1](#)

(approx. 44 kb)

Activity Report

Réunion du 19 Novembre 2012

[Document 1](#)

(approx. 40 kb)

Activity Report

Réunion du 23 octobre 2012

[Document 1](#)

(approx. 48 kb)

Activity Report

Réunion du 26 mars 2012

[Document 1](#)

(approx. 51 kb)

Activity Report

Séance tenue le 14/01/2010. Sujets abordés: recommandation de la Commission du 19.10.2010 (C (2009) 7924) sur la retenue à la source des procédures d'allégement fiscal et les questions techniques pour un éventuel suivi qui s'est tenue le 11/03/2010; sujet de discussion : les questions de fiscalité directe liée au système européen d'échange d'émissions (EU ETS). Séance tenue le 30/06/2010. Sujets abordés: les questions de fiscalité directe liée aux "Real Estate Investment Trusts" (REIT); Suivi au rapport du Groupe d'experts sur l'élimination des entraves fiscales à la coopération transfrontalière des investissements de capital-risque; Suivi de la recommandation de la Commission sur la Retenue de procédures d'allégement fiscal (C (2009) 7924 - 19.10.2009) Séance tenue le 04/11/2010; Sujets abordés: la fusion des fonds: le suivi de la discussion du 15 octobre 2009 sur les problèmes de droits de succession transfrontalière au sein de l'UE et les solutions possibles; Suivi de la recommandation de la Commission du 19/10/2009 relative à la simplification des procédures de retenue à la source de secours ("FISCO" - C (2009) 7924), y compris la présentation par un représentant de l'OCDE relative aux travaux de l'OCDE

Selection Procedure (members)

Les autorités fiscales nationales sont nommées par les Etats membres pour les représenter aux réunions, vu qu'elles sont les autorités appropriées pour contribuer aux différents points traités lors des réunions du groupe.

Internal Rules of Procedure

Des groupes d'experts opèrent généralement dans un cadre informel, sans règles formelles de la procédure. C'est le cas pour ce groupe.

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

Subgroups

No Subgroups assigned to this 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: 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		