



Register of Commission expert groups and other similar entities

Commission Expert Group

Name: Direct Taxes (E00953)
(Active - Group which operates on a permanent basis)

Abbreviation: WP IV

Policy Area: Taxation

Lead DG: TAXUD - DG Taxation and Customs Union

Type: Informal, Permanent

Scope: Limited

Mission: Advise the Commission and ensure the exchange of good practices concerning the EU dimension of direct tax laws.

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

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

Publication in RegExp: 01 Oct 2005

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Additional Information

Activity Report

Meeting on 02/10/2017

[Document 1](#)

(approx. 95 kb)

[Document 2](#)

(approx. 168 kb)

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

Meeting on 21/05/2013

[Document 1](#)

(approx. 44 kb)

Activity Report

Meeting on 19/11/2012

[Document 1](#)

(approx. 40 kb)

Activity Report

Meeting on 23/10/2012

[Document 1](#)

(approx. 48 kb)

Activity Report

Meeting on 26/03/2012

[Document 1](#)

(approx. 51 kb)

Activity Report

Meeting held on 14/01/2010. Topics covered: Commission recommendation of 19.10.2010 (C (2009) 7924) on withholding tax relief procedures and technical issues for possible follow-up on 11/03/2010; Discussion topic: direct taxation issues related to the EU emissions trading system (EU ETS). Meeting held on 30/06/2010. Topics covered include: direct taxation issues related to Real Estate Investment Trusts (REIT); Follow-up to the report of the Group of Experts on the elimination of fiscal barriers to cross-border cooperation in venture capital investment; Follow-up to the Commission recommendation on the simplification of tax relief procedures (C (2009) 7924 - 19.10.2009) Meeting held on 04/11/2010; Topics covered: the merger of funds: follow-up to the debate on the problems of cross-border succession rights in the EU of 15 October 2009 and possible solutions; Follow-up to the Commission Recommendation of 19/10/2009 on the simplification of relief for withholding procedures ("FISCO" - C (2009) 7924), including the presentation by a representative of the OECD on the work of the OECD.

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

Expert groups generally operate in an informal setting, without formal rules of procedure. This is the case for this group.

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