

SUMMARY
of the Opinion amending Directive 2011/16/EU as regards mandatory automatic
exchange of information in the field of taxation
COM (2015)135

The Chamber of Deputies expressed its support for increasing transparency on companies' fiscal system, based on a pack of measures meant to combat fiscal evasion and the aggressive fiscal planning, by improving cooperation among the Member States regarding the fiscal decisions with a transfrontier impact.

The consolidation of the instruments and mechanisms set out by Directive 2011/16 has been supported, by enlarging its application field, aiming at including the automatic exchange of information for the fiscal decisions taken in advance.

It is appreciated that the information exchange should apply only for the fiscal decisions taken after the coming into force of the Directive.