



EUROPEAN COMMISSION

*Brussels, 29.7.2015
C(2015) 5123 final*

Dear President,

The Commission would like to thank the Národná Rada for its Opinion concerning the Commission proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation {COM(2015) 135 final}.

The Commission's proposal is designed to ensure that a broad range of relevant tax rulings issued by Member States is captured by the automatic exchange. The Commission nevertheless acknowledges that in order to minimise the administrative burden for administrations and at the same time to maximise the usefulness of the exchanged information there is a need to standardise as much as possible. This is why the Commission is proposing to draw up a standard template for the exchange. The standard template would be developed on the basis of the comitology procedure by the relevant committee together with Member States.

In addition, the Commission proposal makes specific provision for the establishment of a central directory that would further automate the procedure and thereby reduce the administrative burden.

The points made above are based on the proposal presented by the Commission which is currently in the legislative process involving both the European Parliament and the Council in which your government is represented.

The Commission hopes that these clarifications address the issues raised by the Národná Rada and looks forward to continuing our political dialogue in the future.

Yours faithfully,

*Elżbieta BIENKOWSKA
Member of the Commission*

*Mr Peter PELLEGRINI
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