



*Brussels, 31.05.2016
C(2016) 3197 final*

Dear President,

The Commission would like to thank the Riksdag for its Reasoned Opinion on 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(2016) 25 final}.

The Commission welcomes the Riksdag's general support for the Commission's efforts to enhance tax transparency. Progress in this field is one of the key elements of the Commission's strategy on combating aggressive tax planning. In particular, providing tax administrations with the information needed to identify such structures as well as to take measures against them is crucial. The mandatory automatic exchange of information in the field of taxation and the associated extension of the automatic exchange of information to cover country-by-country-reporting will contribute to achieving this objective.

This is why the Commission acted swiftly and proposed to implement this particular measure recommended by the OECD at EU level in a consistent and uniform manner. As the Riksdag notes in its Reasoned Opinion, the Commission did not carry out an impact assessment for this proposal. The Commission considered that the proposal is the implementation in the EU of BEPS Action 13 where stakeholders were extensively involved in consultations on the technical elements of the proposed rules at a previous stage. In addition, the Commission published alongside the proposal a Staff Working Document providing a significant body of evidence and analysis, outlining in particular how the proposal complements other initiatives to implement the OECD BEPS reports in the EU and contribute towards a common minimum level of protection against tax avoidance. There was also an urgent current demand for coordinated action in the EU on this matter of international political priority.

As the Riksdag notes, political agreement based on the Commission proposal and taking into account comments made by Member States' delegations was reached at the ECOFIN Council on 8 March. The Commission has noted the Riksdag's concern that this event occurred before the expiry of the eight week period during which national Parliaments may issue a Reasoned Opinion on a proposal's compliance with the principle of subsidiarity. The Commission will, however, refrain from further comment on this particular point as it is related to the internal procedures of another institution, namely the Council.

*Mr Urban AHLIN
Speaker of the Riksdag
SE – 100 12 STOCKHOLM*

The Commission hopes that the clarifications provided in this reply address the issues raised by the Riksdag and looks forward to continuing the political dialogue in the future.

Yours faithfully,

*Frans Timmermans
First Vice-President*

*Pierre Moscovici
Member of the Commission*