

Title	
Consultation on Double Tax Conventions and the Internal Market: factual examples of double taxation cases All the documents for this consultation are available in 22 languages.	
Policy field(s)	
Taxation	
Target group(s)	
All taxpayers (individual or corporate), or representatives of taxpayers, who have encountered double taxation in a cross-border situation	
Period of consultation	
From 27/04/2010 to 30/06/2010	
Objective of the consultation	
<p>The Commission is launching this public consultation to encourage you to provide factual examples of cases of double taxation that you have encountered in your cross-border activities. By double taxation we mean that two or more Member States tax you on the same income or asset. The consultation concerns taxes paid directly to tax authorities (i.e. "direct taxes") such as income taxes, corporate taxes, capital gains taxes, withholding taxes, inheritance taxes and gift taxes.</p> <p>We want to obtain a picture of the real size of the problem and of its financial impact. In a case where the double taxation has been eliminated after your appeal to tax authorities, we would also like to know how long it has taken for this to happen. You are also invited to provide any suggestions you might have for ways in which the different cases of double taxation in the EU could be avoided.</p>	
How to submit your contribution	
<p>After you have completed the questionnaire online, you will be invited to press the "Submit" button.</p> <p>The questionnaire will not be submitted until you press this button.</p> <p>If you would prefer to complete the questionnaire manually, you can obtain it at the link below and, once completed, send it by letter, fax or electronic mail to the address, email or fax number indicated below.</p>	
View the consultation document	
Link to be inserted	
View the questionnaire	
<p>Expert : http://surveys.publications.europa.eu/formserver/taxud_expert Corporate : http://surveys.publications.europa.eu/formserver/taxud_corporate.htm Individual : http://surveys.publications.europa.eu/formserver/taxud_individual.htm</p>	
Contact details	
responsible service	Directorate-General for Taxation and Customs Union, Directorate E: Analyses and tax policies
e-mail	TAXUD-E1-Consultation@ec.europa.eu
postal address	European Commission Directorate-General for Taxation and Customs Union Rue de Spa 3, Office 8/007 B-1049 Brussels Fax: +32-2-29 56377
Number of responses received to this consultation	
View the contributions	
In the interests of transparency, organisations have been invited to provide the public with relevant information about themselves by registering in the Interest Representative Register and subscribing to its Code of Conduct. If the organisation is not registered, the submission is published separately from the registered organisations.	
Results of consultation and next steps	

At the end of the consultation process the Commission will publish a report summarising the outcome of the consultation on the website of the Taxation and Customs Directorate General

(http://ec.europa.eu/taxation_customs/common/consultations/tax/index_en.htm) .

In addition, the Commission will analyse carefully the information provided in order to understand the reasons that underlie the reported cases of double taxation in the EU. It will then launch a debate on how these could be eliminated and consider if there is a need for action at EU level. .

Protection of personal data

Specific privacy statement (to be inserted)

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(See the field "How to submit your contribution" in respect of **organisations**)

In the interests of transparency, organisations (including, for example, NGOs, trade associations and commercial enterprises) are invited to provide the public with relevant information about themselves by registering in the Interest Representative Register and subscribing to its Code of Conduct [reference= another HTML-page, page 3] :

If you are a **Registered organisation**, please indicate the name and address of your organisation and your Register ID number on the first page of your contribution. Your contribution will then be considered as representing the views of your organisation.
[Submit your contribution.](#)

If your organisation is not registered, you have the opportunity to **Register now**. Then return to this page to submit your contribution as a Registered organisation.

Responses from organisations not registered will be published separately.

"How to submit your contribution" in respect of organisations

The Commission asks organisations who wish to submit comments in the context of public consultations to provide the Commission and the public at large with information about whom and what they represent. If an organisation decides not to provide this information, it is the Commission's stated policy to list the contribution as part of the individual contributions. (Consultation Standards, see COM (2002) 704, and Communication on ETI Follow-up, see COM (2007) 127 of 21/03/2007)