



## **PUBLIC CONSULTATION PAPER**

### **Double Tax Conventions and the Internal Market: factual examples of double taxation cases**

#### **Identification of the stakeholder – for individual taxpayers**

Surname: ..... Name: .....

(See also privacy and data protection statement and questions 1 and 2 below. Neither your name nor your contribution will be published unless you so consent.)

1. Do you agree to having your response to the consultation published along with other responses? \*<sup>1</sup>

Yes  No

2. Do you agree to having your name mentioned as one of the contributors to the consultation? \*

Yes  No

3. In which country are you a resident? \*

- |   |                                  |                                      |   |
|---|----------------------------------|--------------------------------------|---|
| <input type="checkbox"/> Austria        | <input type="checkbox"/> Finland | <input type="checkbox"/> Latvia      | <input type="checkbox"/> Romania        |
| <input type="checkbox"/> Belgium        | <input type="checkbox"/> France  | <input type="checkbox"/> Lithuania   | <input type="checkbox"/> Slovakia       |
| <input type="checkbox"/> Bulgaria       | <input type="checkbox"/> Germany | <input type="checkbox"/> Luxembourg  | <input type="checkbox"/> Slovenia       |
| <input type="checkbox"/> Cyprus         | <input type="checkbox"/> Greece  | <input type="checkbox"/> Malta       | <input type="checkbox"/> Spain          |
| <input type="checkbox"/> Czech Republic | <input type="checkbox"/> Hungary | <input type="checkbox"/> Netherlands | <input type="checkbox"/> Sweden         |
| <input type="checkbox"/> Denmark        | <input type="checkbox"/> Ireland | <input type="checkbox"/> Poland      | <input type="checkbox"/> United Kingdom |
| <input type="checkbox"/> Estonia        | <input type="checkbox"/> Italy   | <input type="checkbox"/> Portugal    | <input type="checkbox"/> Other .....    |

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<sup>1</sup> All questions marked with an asterisks are compulsory.



(Please also specify the country of tax residence if different)

- |   |                                  |                                      |   |
|---|----------------------------------|--------------------------------------|---|
| <input type="checkbox"/> Austria        | <input type="checkbox"/> Finland | <input type="checkbox"/> Latvia      | <input type="checkbox"/> Romania        |
| <input type="checkbox"/> Belgium        | <input type="checkbox"/> France  | <input type="checkbox"/> Lithuania   | <input type="checkbox"/> Slovakia       |
| <input type="checkbox"/> Bulgaria       | <input type="checkbox"/> Germany | <input type="checkbox"/> Luxembourg  | <input type="checkbox"/> Slovenia       |
| <input type="checkbox"/> Cyprus         | <input type="checkbox"/> Greece  | <input type="checkbox"/> Malta       | <input type="checkbox"/> Spain          |
| <input type="checkbox"/> Czech Republic | <input type="checkbox"/> Hungary | <input type="checkbox"/> Netherlands | <input type="checkbox"/> Sweden         |
| <input type="checkbox"/> Denmark        | <input type="checkbox"/> Ireland | <input type="checkbox"/> Poland      | <input type="checkbox"/> United Kingdom |
| <input type="checkbox"/> Estonia        | <input type="checkbox"/> Italy   | <input type="checkbox"/> Portugal    | <input type="checkbox"/> Other .....    |

3.1. If you were resident in a different country when the double taxation occurred, please specify in which one.

- |   |                                  |                                      |   |
|---|----------------------------------|--------------------------------------|---|
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| <input type="checkbox"/> Belgium        | <input type="checkbox"/> France  | <input type="checkbox"/> Lithuania   | <input type="checkbox"/> Slovakia       |
| <input type="checkbox"/> Bulgaria       | <input type="checkbox"/> Germany | <input type="checkbox"/> Luxembourg  | <input type="checkbox"/> Slovenia       |
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| <input type="checkbox"/> Estonia        | <input type="checkbox"/> Italy   | <input type="checkbox"/> Portugal    | <input type="checkbox"/> Other .....    |

4. In which country (ies) are/ were you active professionally? \*

- |   |                                  |                                      |   |
|---|----------------------------------|--------------------------------------|---|
| <input type="checkbox"/> Austria        | <input type="checkbox"/> Finland | <input type="checkbox"/> Latvia      | <input type="checkbox"/> Romania        |
| <input type="checkbox"/> Belgium        | <input type="checkbox"/> France  | <input type="checkbox"/> Lithuania   | <input type="checkbox"/> Slovakia       |
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| <input type="checkbox"/> Estonia        | <input type="checkbox"/> Italy   | <input type="checkbox"/> Portugal    | <input type="checkbox"/> Other .....    |



5. What is the nature of your cross-border income(s)? \*

- income from immovable property
- dividends
- royalties
- income from employment
- other: *(please specify)* .....
- business profits
- interest
- capital gains
- pension

6. Please specify the approximate amount of your cross-border income: \*

..... currency: .....

7. What percentage of your total income(s) is (are) derived from cross-border activities? \*

- 0.1 – 5%
- 5 – 15%
- 15 – 25%
- 25 – 50%
- 50 – 75%
- 75 – 100%



## Questionnaire for individual taxpayers who have encountered double taxation which has arisen in a cross-border situation

1. Have you encountered double taxation which has arisen in a cross-border situation? \*

Yes

No

1.1. If Yes, please indicate how many cases of double taxation in a cross-border situation you have experienced from January 2000 to date? \*

.....

If you wish to report more than one case, please reply "Yes" in your response to Question 11 below and please complete again questions 2 to 10 for each additional case

2. Which Member States were involved? \*

Austria

Finland

Latvia

Romania

Belgium

France

Lithuania

Slovakia

Bulgaria

Germany

Luxembourg

Slovenia

Cyprus

Greece

Malta

Spain

Czech Republic

Hungary

Netherlands

Sweden

Denmark

Ireland

Poland

United Kingdom

Estonia

Italy

Portugal

3. Is there a Double Taxation Convention in force between the Member States involved? \*

Yes

No

Don't know



4. Please state the reason(s) for the double taxation and the approximate amounts of income, tax, interest and penalties involved \*:

conflicts on tax residence

Amount of income	Amount of tax	Amount of interests & penalties	Currency

conflicts of qualification of income

Amount of income	Amount of tax	Amount of interests & penalties	Currency

limitations in credit method

Amount of income	Amount of tax	Amount of interests & penalties	Currency

withholding taxes on portfolio dividends

Amount of income	Amount of tax	Amount of interests & penalties	Currency

exit taxes

Amount of income	Amount of tax	Amount of interests & penalties	Currency

application of anti-abuse measures

Amount of income	Amount of tax	Amount of interests & penalties	Currency





6.1. If *Yes*, please specify what action you took to eliminate the double taxation: \*

- an appeal to the tax authorities in the state of source
- an appeal to the tax authorities in the state of residence
- an appeal to a court in the state of source
- an appeal to a court in the state of residence
- an initiation of a mutual agreement procedure under a Double Taxation Convention
- other (*max 500 words*)

.....  
.....

6.2. If *No*, please explain why you did not seek any remedies: \*

- I had insufficient resources to launch an action
- too time consuming
- no expectation of successful result
- not enough information on the possibilities of remedy
- other (*max 500 words*)

.....  
.....

7. If *Yes* to question 6: Has the procedure you initiated been closed? \*

- Yes, and the double taxation was entirely eliminated
- Yes, but the double taxation was eliminated only partially (*specify percentage*).
  - < 10%                       30 – 40%                       60 – 70%                       90 – 100%
  - 10 – 20%                       40 – 50%                       70 – 80%
  - 20 – 30%                       50 – 60%                       80 – 90%
- Yes, but the double taxation was not eliminated at all
- No, the procedure is ongoing.



7.1. If *Yes*, please describe the outcome in more detail including the time taken in months and any compensation you received in respect of the time it took to reach a solution (*max 500 words*) \*

Time taken: ..... months

.....  
 .....  
 .....

7.2. If *No*, please provide the reasons and indicate since when your case has been open and, if you know this, when you expect it to be resolved. (*Max 500 words*) \*

Case open: ..... (month and year)

Case resolved: ..... (month and year)

.....  
 .....  
 .....

8. What were the approximate costs involved in the elimination of the cross-border double taxation? \*

Legal costs	Administrative costs	Other:.....	Currency

9. On the basis of your practical experience, please suggest ways for the effective and rapid elimination of double taxation within the EU. (*max 500 words*)

.....  
 .....  
 .....



10. Is there any other relevant information you would like to share? (*max 500 words*)

.....  
.....  
.....

11. Would you like to report on more cases of double taxation?

Yes

No

If you wish to report more than one case, please complete again questions 2 to 10 for each additional case.

**Thank you for your contribution to this public consultation!**