

Taxation - administrative cooperation: deferral of certain deadlines for the filing and exchanging of information in the field of taxation due to the COVID-19 pandemic

2020/0081(CNS) - 19/06/2020 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted, under a special legislative procedure for consultation, a legislative resolution on the proposal for a Council directive amending Directive 2011/16/EU to address the urgent need for deferring certain time limits for the filing and exchange of information in the field of taxation due to the COVID-19 pandemic.

The proposal consists of adapting the existing provisions of Directive 2011/16/EU as regards the time limits for the filing and exchange of certain information, in order to address the challenges faced by information providers and tax administrations as a result of the current COVID-19 pandemic.

Parliament approved the Commission proposal subject to the following amendments:

Purpose of the deferral

Members specified that the deferral for filing and exchange of information should not undermine the Union's policy of combating tax evasion, tax avoidance and aggressive tax planning through the exchange of information between tax administrations.

Delegation of powers to the Commission

Parliament proposed to delete the provisions providing for the possibility for the Commission to grant, by means of delegated acts, a further extension of the deferral period for filing and exchange of information.