

TALSMANDENS GRUPPE  
SPRECHERGRUPPE  
SPOKESMAN'S GROUP  
GROUPE DU PORTE-PAROLE  
GRUPPO DEL PORTAVOCE  
BUREAU VAN DE WOORDVOERDER

**INFORMATION  
INFORMATISCHE AUFZEICHNUNG  
INFORMATION MEMO**

**NOTE D'INFORMATION  
NOTA D'INFORMAZIONE  
TER DOCUMENTIE**

Brussels, April 1976

**Mutual assistance between Member States in the field of direct  
taxation (1)**

---

The Commission has laid before the Council a proposal for a Council directive on mutual assistance between the competent authorities of Member States in the field of direct taxation. Tax evasion and avoidance have an important international dimension, and measures to combat these practices are therefore needed at international level as well. The strengthening of collaboration between national revenue departments is a first important step along these lines. The Commission proposal lays down the guiding principles for a mutual assistance procedure between the revenue departments of the Member States.

The method of collaboration proposed is to establish a system for the exchange of information enabling income and wealth tax liabilities to be determined accurately. Information could be supplied either automatically, or when a Member State requested it, or spontaneously, by a Member State which has discovered relevant evidence.

Mutual assistance also covers the investigations which a Member State may make on behalf of another Member State in order to obtain the information requested.

Lastly, the proposal provides that an official of one Member State could work in another Member State.

Taken together, these three measures extend beyond the cooperation already arranged bilaterally by Member States, in particular in double taxation conventions.

The mutual assistance arrangements will include rules on preserving the confidentiality of the information collected, and on the right of Member States to refuse to transmit information in certain situations such as the absence of reciprocity.

Finally, the proposal provides for cooperation between the Member States and the Commission with the aim of improving the mutual assistance arrangements and where appropriate of formulating regulations.