

# Stronger EU tax cooperation through crypto-assets, e-money and tailored compliance measures.

Fields marked with \* are mandatory.

## Introduction

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## Background for this public consultation

Contributions received are intended for publication "as submitted" on the Commission's websites. Below, you have the possibility to indicate whether you agree to the publication of your individual responses under your name or anonymously. In addition to answering the questions, you may upload a brief document (e.g. a position paper) at the end of the questionnaire. The document can be in any official EU language.

Having an economy that works for people, while making Europe greener and more digital, are clear political priorities for this Commission. It is more important than ever for Member States and the EU to have secure tax revenues. To achieve this, fair, efficient and sustainable taxation is key.

On 15 July 2020, the European Commission adopted a new tax package, the Action Plan for Fair and Simple Taxation Supporting the Recovery Strategy (the Action Plan), which reinforces the fight against tax abuse, helps tax administrations keep pace with a constantly evolving economy and eases administrative burden for citizens and companies.

The Action Plan identified as one area for action: the update of the directive on administrative cooperation (DAC) to expand its scope and strengthen the administrative cooperation framework. Such an initiative ("DAC 8") aims at improving cooperation between national tax authorities in newly developing areas as well as on existing matters. This initiative should provide tax administrations with information to allow for the proper taxation of income and revenues related to new means of payment and investment, notably crypto-assets and e-money. It would also ensure consistency with ongoing work at EU level, such as the Digital Finance Strategy adopted on 24 September 2020 and the proposal for a Regulation on Markets in Crypto-assets (MICA), as well as the future legislative initiative on anti-money laundering and terrorism financing expected for the 1st semester 2021. In addition, it will include concrete improvements and updates to keep the framework in line with national and international developments.

The aim is to ensure the adequate taxation of revenues stemming from investments in or payments with crypto-assets and e-money. At the same time, to ensure a comprehensive and coordinated approach towards these actors, it is envisaged to explore whether and to what extent the data collected could be used also for assessing the correct application of the VAT legislation.

Finally, this consultation aims to find information on how to strengthen existing provisions of the DAC, in particular to ensure better compliance with the relevant EU provisions on administrative cooperation. In this regard, compliance with the reporting obligation under the domestic law transposing DAC provisions should

be ensured with an effective, proportionate and dissuasive set of penalties and compliance measures.. Monetary penalties and any other compliance measures to ensure effective reporting and prevent distortions generated by differences between Member States' compliance frameworks will be considered. The need to align such compliance measures with other EU laws which provide for reporting obligations applicable to the same persons falling within the scope of some of DAC provisions will also be assessed.

## Responding to this consultation

In this context and in line with [Better Regulation principles](#), the Commission has decided to launch an open public consultation designed to gather stakeholders' views on the possible enhancements to the EU administrative cooperation in in the field of taxation. This consultation document contains two separate sections. You can choose to answer only one or both of the sections, depending on your interest and knowledge. Responding to the full questionnaire should take about 15 minutes.

The first section aims to capture views from all stakeholders on crypto-assets and e-money and the provision of services by intermediaries. In that first section, stakeholders' responses will help the Commission determine whether an EU legislative initiative to target tax revenue losses due to the underreporting of income/revenues generated by crypto-assets and e-money is needed

The second section will seek views of stakeholders on the strengthening of the EU framework on administrative cooperation, in particular on the compliance measures with respect to the reporting obligations following from the EU rules on administrative cooperation.

### Important notices

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### About you

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#### \* Language of my contribution

- Bulgarian
- Croatian
- Czech
- Danish
- Dutch
- English
- Estonian
- Finnish
- French
- German
- Greek

- Hungarian
- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

\* I am giving my contribution as

- Academic/research institution
- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

\* First name

\* Surname

\* Email (this won't be published)

\* Scope

- International
- Local
- National
- Regional

\* Level of governance

- Local Authority
- Local Agency

\* Level of governance

- Parliament
- Authority
- Agency

\* Organisation name

*255 character(s) maximum*

\* Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

Transparency register number

*255 character(s) maximum*

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

\* Country of origin

Please add your country of origin, or that of your organisation.

- |                                     |                                |                                     |   |
|-------------------------------------|--------------------------------|-------------------------------------|---|
| <input type="radio"/> Afghanistan   | <input type="radio"/> Djibouti | <input type="radio"/> Libya         | <input type="radio"/> Saint Martin              |
| <input type="radio"/> Åland Islands | <input type="radio"/> Dominica | <input type="radio"/> Liechtenstein | <input type="radio"/> Saint Pierre and Miquelon |

- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua and Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Dominican Republic
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea
- Estonia
- Eswatini
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Lithuania
- Luxembourg
- Macau
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius
- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Saint Vincent and the Grenadines
- Samoa
- San Marino
- São Tomé and Príncipe
- Saudi Arabia
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname

- Bhutan
- Bolivia
- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Myanmar /Burma
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Svalbard and Jan Mayen
- Sweden
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine

- China
- Christmas Island
- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Curaçao
- Cyprus
- Czechia
- Democratic Republic of the Congo
- Denmark
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- Rwanda
- Saint Barthélemy
- Saint Helena Ascension and Tristan da Cunha
- Saint Kitts and Nevis
- Saint Lucia
- United Arab Emirates
- United Kingdom
- United States
- United States Minor Outlying Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
- Wallis and Futuna
- Western Sahara
- Yemen
- Zambia
- Zimbabwe

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association, 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

### \* Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

**Anonymous**

The type of respondent that you responded to this consultation as, your country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself.

**Public**

Your name, the type of respondent that you responded to this consultation as, your country of origin and your contribution will be published.

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**Anonymous**

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

**Public**

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the [personal data protection provisions](#)

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## I - Crypto-assets and e-money

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Crypto-asset service providers are growing rapidly in a more and more digitalised world. Many different services can be accessed through crypto-asset service providers. Some examples:

- Exchange of crypto-to-fiat (for instance Bitcoin to Euro) and crypto-to-crypto (for instance Bitcoin to Ethereum)
- The execution, reception and transmission of orders for crypto-assets on behalf of third parties.
- Issuance and creation of crypto-assets (through mining, airdrops, Investment Coin Offering etc.);
- Placing of crypto-assets. Holding, safeguarding, advice and administrative services;
- Update of the protocol of tokens.

While the emergence of these crypto-asset service providers can have strong positive effects on the economy such as smooth, efficient and instant transfers, they also raise a number of problems. Users of crypto-assets and e-money and investors in crypto-assets have to be aware of and fully comply with their tax obligations.

Today, crypto-asset service providers are regulated by a large variety of heterogeneous rules at Member State level and lack a consistent European regulatory framework. However, significant changes are envisaged with the adoption of the Markets in Crypto Asset Regulation.

The lack of centralized control for crypto assets, its pseudo-anonymity, valuation difficulties, hybrid characteristics and the rapid evolution of the underlying technology as well as their form, it is challenging for tax administrations to gain timely access or even detect relevant information on transactions carried out. There is a risk of under-reporting or no reporting of taxable income, leading to a loss of tax revenues, and possibly distorting competition with traditional financial instruments. It may also have the potential of becoming a vehicle for the shadow economy.

### 1. Are you holding crypto-assets or e-money for payment or investment purposes (multiple answers possible)?

	No	Yes	Yes, for investment purposes only	Yes, for payment purposes only	Yes, for both purposes	No opinion
Crypto-assets	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E-money	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

#### 1.1 In case you are a crypto-assets user, which types of crypto-asset service providers do you make use of?

- Crypto-asset exchange
- Crypto-asset brokers and dealers
- Crypto-assets “cash-point”/ATM
- Crypto-assets issuer or sponsor
- Crypto-assets trading platforms
- Crypto-asset wallet providers
- Other

1.1.1 Please indicate which other crypto-asset service provider provides its services to you.

1.2 In case you are a crypto-assets user, which activities or operations are the crypto-asset service providers executing for you?

- Exchange between crypto-assets and fiat
- Exchange between one or more forms of crypto-assets
- Reception and transmission of orders.
- Placing of crypto-assets
- Holding
- Safeguard
- Custody and administration
- Update of the protocol of tokens
- Advice
- Other

1.2.1 Please indicate which other the services you are making use of.

2. Where is the crypto-asset service provider licensed or registered?

- In the EU
- Outside of the EU
- Don't know

3. In case you invest in crypto-assets, how much have you invested in total in crypto-assets in 2020?

- Less than 1.000 euro
- Between 1.000 and 100.000 euro
- Between 100.000 and 1.000.000 euro
- More than 1.000.000

4. In case you are a crypto-asset investor, did you make a gain or a loss on investment in total in crypto-assets in 2020? How much is your gain/loss in percentage compared to your initial investment?

- Loss greater than 10%
- Loss between 1% and 10%
- Gain below 10%
- Gain between 10% and 50%
- Gain greater than 50%
- No opinion

5. In what kind of crypto-assets do you invest in or what kind of crypto-assets do you have in your wallet?

- |                                   |                                   |
|-----------------------------------|-----------------------------------|
| <input type="checkbox"/> Bitcoin  | <input type="checkbox"/> Litecoin |
| <input type="checkbox"/> Ethereum | <input type="checkbox"/> EOS      |
| <input type="checkbox"/> Golem    | <input type="checkbox"/> IOTA     |
| <input type="checkbox"/> Ripple   | <input type="checkbox"/> Other    |

5.1 Please indicate which are the other crypto-assets.

6.1. Could you please provide a brief description of the main features of the crypto-assets you are using?

6.2 Are they backed by an asset (like the so-called stable coins) ?

- Yes
- No
- Don't know

6.3. Do they have a centralized or decentralized structure?

- Centralized
- Decentralized
- Don't know

7. How much crypto-assets do you hold in Euros on a yearly average?

- Between 0 euro and 1.000 euro
- Between 1.000 euro and 100.000 euro
- Between 100.000 euro and a million euro
- More than 1.000.000 euro

8. Which information about customers and transactions are, in your view, readily available for different types of intermediaries?

	Tax identification number and /or tax residency	Number of transactions	Time of transactions	Purpose of transactions	Value of transactions	AML /KYC* information	IP address	Type of crypto-asset	Other
Crypto-asset exchange	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Crypto-asset brokers and dealers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Crypto-assets "cash-point" /ATM	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Crypto-assets issuer or sponsor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Crypto-assets trading platforms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Crypto-  
asset  
wallet  
providers



9. What information relative to transactions would, in your view, be most suitable for standardized reporting method by crypto-asset service providers?

- All information (e.g. number, timing and value of all transactions performed by a crypto-asset investor during a year)
- Aggregate information daily
- Aggregate information daily including the number of transactions
- Aggregate information weekly
- Aggregate information weekly including the number of transactions
- Aggregate information monthly
- Aggregate information monthly including the number of transactions
- Aggregate information yearly
- Aggregate information yearly including the number of transactions

10. Have your gross proceeds from crypto-asset investments or other transactions in crypto-assets been taxed in your Member State of tax residence or another Member State?

	No	Yes	No opinion
Member State of tax residence	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other Member State	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

11. Did you have to report any information on crypto-asset investments in your Member State of residence or another Member State?

	No	Yes	No opinion
Member State of tax residence	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other Member State	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

11.1 What kind of information did you report?

12. Please indicate whether you agree with the following statements.

	Strongly agree	Agree	Neither agree, nor disagree	Disagree	Strongly disagree	No opinion
There is a significant lack of reporting, for taxation purposes, of revenues obtained through crypto-asset investments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The lack of reporting /underreporting of revenues obtained through crypto-asset investments negatively impacts fair competition between the traditional economy and the crypto-asset economy.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is easy to declare, and pay taxes due on, income earned through crypto-asset investments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Individual Member States are sufficiently equipped to track revenues generated through crypto-asset investments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

13.1. How much e-money do you hold on a yearly average? In case you use e-money for payment purposes, what do you usually purchase with this e-money?

- Between 0 euro and 1.000 euro
- Between 1.000 euro and 100.000 euro
- Between 100.000 euro and a million euro
- More than a million euro

13.2. In case you use e-money for payment purposes, what do you usually purchase with this e-money?

14. In case you are a crypto-asset service provider, what kind of service provider are you ?

- Crypto-asset exchange
- Crypto-asset brokers and dealers
- Crypto-assets "cash-point"/ATM
- Crypto-assets issuer or sponsor
- Crypto-assets trading platforms
- Crypto-asset wallet providers
- Mining platform
- Financial institution
- Payment services provider
- Other

14.1 Please specify

15. In case you are a crypto-asset service provider or other entities providing crypto-assets services, what kind of activities/operations do you offer to your customers?

- Exchange of crypto-assets for fiat currency that is legal tender
- Exchange of crypto-assets for other crypto-assets
-

Execution of orders for crypto-assets on behalf of third parties

- Placing of crypto-assets
- Reception and transmission of orders for crypto-assets on behalf of third parties
- Safeguard
- Custody and administration of crypto-assets on behalf of third parties
- Update of the protocol of tokens
- Providing advice on crypto-assets
- Operation of a trading platform for crypto-assets
- Other

15.1. Please indicate what kind of activities or operations you exercise for your customers

16. Where is your tax residence?

- In the EU
- Outside of the EU

17. Did you have to report, as a crypto-asset provider, any information on crypto-asset investments in your Member State of residence or another Member State?

	No	Yes
Member State of tax residence	<input type="radio"/>	<input type="radio"/>
Other Member State	<input type="radio"/>	<input type="radio"/>

18. Some EU countries have imposed (or are planning to impose) reporting obligations on crypto-asset service providers, e-money and financial institutions and payment services providers . Do you consider that this national approach will bring extra administrative burden to crypto-assets/e-money service providers and /or users of crypto-assets/e-money due to the differences between countries?

- Yes, to both
- Yes, but only to service providers
- Yes, but only to users
- No, to neither
-

Don't know/no opinion

19. Do you consider that the use of crypto-assets should be subject to reporting by the crypto-asset service provider to the relevant tax administration?

- Yes
- No
- Don't know/no opinion

20. Do you consider that crypto-asset service providers, e-money providers and other financial institutions operating with crypto-assets should have the same reporting obligations for tax purposes throughout the EU (i.e. single set of rules)?

- Yes
- No
- Don't know/no opinion

20.1 Please provide reasons

21. What are the main challenges crypto-assets providers would, in your view, face if measures were introduced to harmonise reporting obligations for taxation purposes?

22. If common EU rules on reporting were adopted for the exchange of information on crypto-assets, should all entities that provide services in the crypto-asset field be subject to reporting obligations or do you consider that some should benefit from an exemption?

- All crypto-asset service providers should be subject to the same reporting obligations (to avoid potential loopholes)
- Some crypto-asset service providers should benefit from an exemption (for example start-ups, platforms with low revenues, etc.)
- Don't know/no opinion

22.1. Please identify the type of crypto-asset service and e-money service providers that should benefit from a reporting exemption and explain your reasoning.

23. If common EU rules on reporting were adopted, should all crypto-asset and e-money operations be reported to the relevant tax administrations or do you consider that some should benefit from an exemption? Please explain your reasoning.

- Yes, some should benefit from an exemption
- No, all should be reported as such exemption could lead to potential loopholes
- Other criteria
- Don't know/no opinion

24. Do you consider that peer to-peer crypto-assets transactions through unhosted wallets should be reported to tax administrations from the legal perspective to guarantee a level playing field? How?

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## II - Enhancing DAC compliance

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The Directive on Administrative Cooperation in Direct Taxation (Directive 2011/16/EU (DAC)) has been amended several times in order to enhance the means of tax authorities to address tax evasion, tax abuse and tax avoidance, but certain specific aspects of the existing exchange of information framework still need to be reinforced.

Particularly, there is a need for a harmonised compliance measures framework for non-compliance with the reporting obligations under the domestic law adopted pursuant to DAC. This new harmonised compliance measures framework will avoid any distortions resulting from different compliance measures provided for by the Member States and thus will result in a more uniform compliance with the DAC.

25. In your opinion, are the existing penalties for infringement of national provisions for tax cooperation with other EU Member States in your country of tax residence “effective, proportionate and dissuasive”?

- Yes
- No
- Don't know/no opinion

26. Do you consider that harmonised rules for infringements of national provisions, transposing the DAC provisions, for tax cooperation with other EU Member States will lead to a better compliance with those rules?

- Yes
- No
- Don't know/no opinion

27. Do you think that coordinated provisions would make compliance measures easier to understand and more effective?

- Yes
- No
- Don't know/no opinion

28. Do you consider that the Commission should coordinate with the Member States in order to ensure a coordinated, clear and transparent system of compliance measures?

- Yes
- No
- Don't know/no opinion

29. Do you think that people/businesses establish in countries where tax reporting rules and the penalties are considered less strict?

- Yes, but only occasionally
- Yes, very frequently
- No
- Don't know/no opinion

30. Which type of measures would be best suited to ensure compliance with the obligations to provide information: monetary or non-monetary?

- Only monetary penalties.
- Only non-monetary compliance measures.
- Both
- Don't know/no opinion

31. Which of the following non-monetary compliance measures would you consider to be effective?

	Yes	No	No opinion
A public statement that identifies the natural person, institution or company responsible for the infringement and the nature of it in an official journal. This option should respect all redress rights of the parties involved and protect confidential information.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Prohibition of being the beneficiary of any public aid or to participate in any public procurement for a fixed period.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A temporary ban of any member of the management body from exercising management functions in the EU or in a Member State.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
An order requiring the natural or legal person responsible to cease the conduct and to desist from a repetition of that conduct in the EU or a specific Member State..	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Temporary suspension of administrative licences or authorisations to provide services within the European Union or a Member State for a fixed period.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

31.1. Please specify

32. Do you think that when a Member State detects non-compliance and plans to take actions with regard to tax cooperation, the Commission or the other Member States should be informed to ensure that compliance measures proceedings are carried out with enough transparency throughout the European Union (EU)?

- Yes, but only the Commission in order to coordinate the procedure in Europe.
- Yes, but only interested Member States.
- Yes, but only all other Member States.
- Yes, the Commission and all Member States without distinction.
-

No

Don't know/no opinion

## Final remarks

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Although not necessary, you can upload a brief document, such as a position paper in case you think additional background information is needed to better explain your position. The maximal file size must be 1MB. Please note that the uploaded document will be published alongside your response to the questionnaire, which is the essential input to this open public consultation. In case you have chosen to remain anonymous, please make sure you remove any personal identification data from the uploaded document.