2011 Work Programme – Administrative Practices

1. In 2011 the Group agreed to monitor developments in administrative practices of Member States, including tax ruling regimes.\(^1\) The review in spring 2012 showed that, despite the agreed guidance, in practice no information on cross-border rulings was exchanged spontaneously.

2. With a view to stimulating spontaneous exchange of information in relation to specific cross border rulings the Group asked the Committee on Administrative Cooperation for Taxation (“CACT”) to develop a "Model Instruction" that could be used as a reference by Member States. This was then extended to include exchanges in the area of transfer pricing. The Model Instruction was agreed in June 2014.\(^2\)

3. The Commission Services would like to ask delegates the following questions;

- What progress has been made in implementing the Model Instruction in your Member State?
- Has your Member State begun to automatically exchange rulings covered by the Model Instruction?

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\(^1\) Document 17081/11 FISC 144.
\(^2\) Document 10608/14 FISC 95; *Model instruction for cross-border rulings and unilateral APAs* (CACT 036); *Statistics: guidelines and tables* (CACT 037).