

ROOM DOCUMENT # 4
Code of Conduct Group (Business Taxation)
7 April 2015
ORIGIN: Commission Services

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?

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).