EU and OECD Digital Tax Challenges

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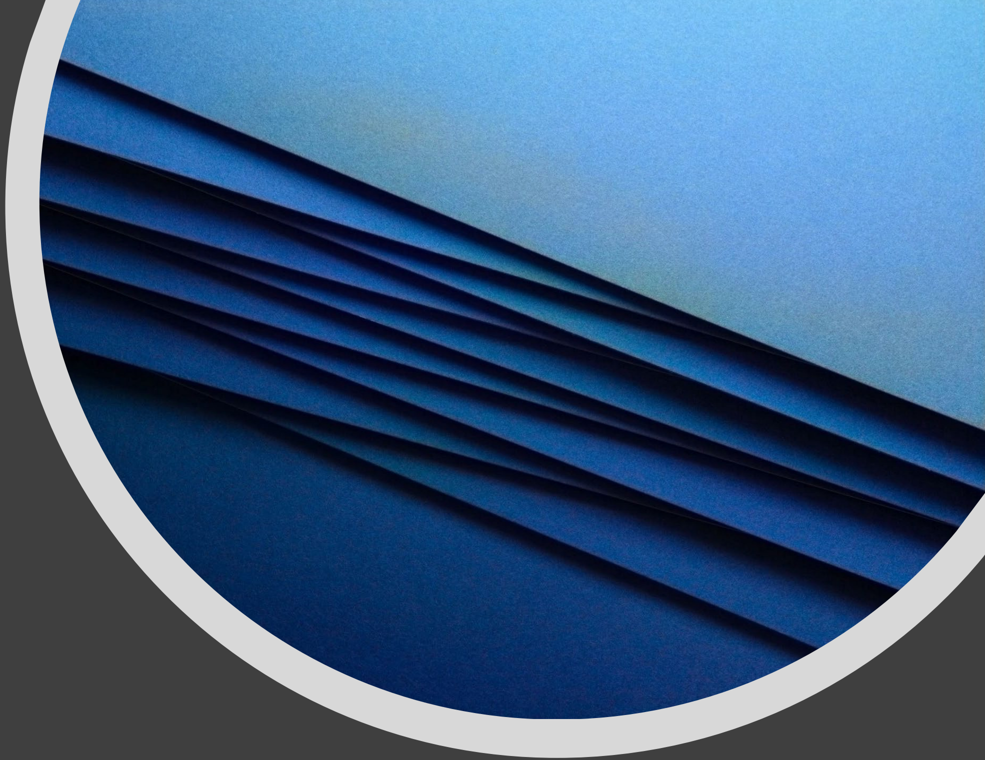
Programma

- **EU Tax Package for fair & simple taxation**
  - Germaine Rekwest

- **OECD Digital Tax Pillar 1 & 2**
  - Peter Kavelaars

Germaine Rekwest



EU Tax Package for Fair & Simple Taxation

Actieplan voor fair taxation

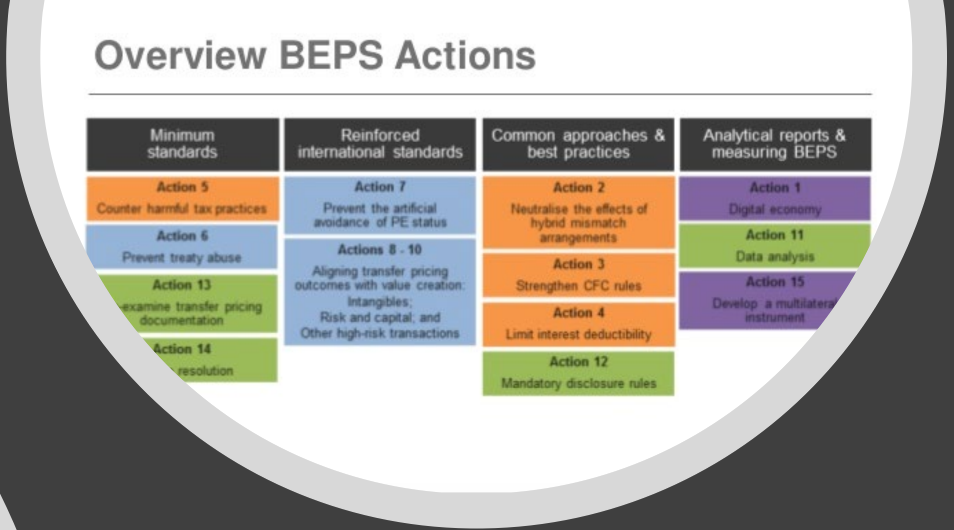
DAC7

Tax Good Governance

UNIVERSITY OF CURAÇAO
DR. MOISES DA COSTA GOMEZ

Action plan

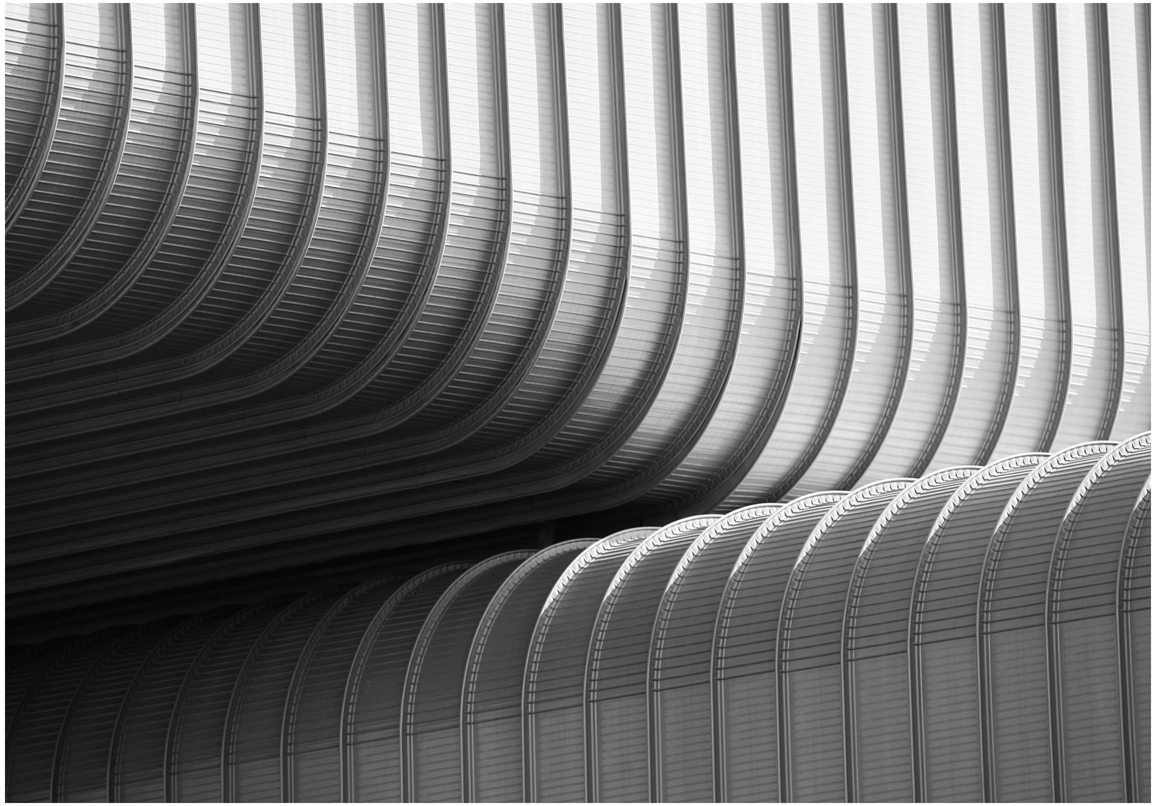
25 initiatieven

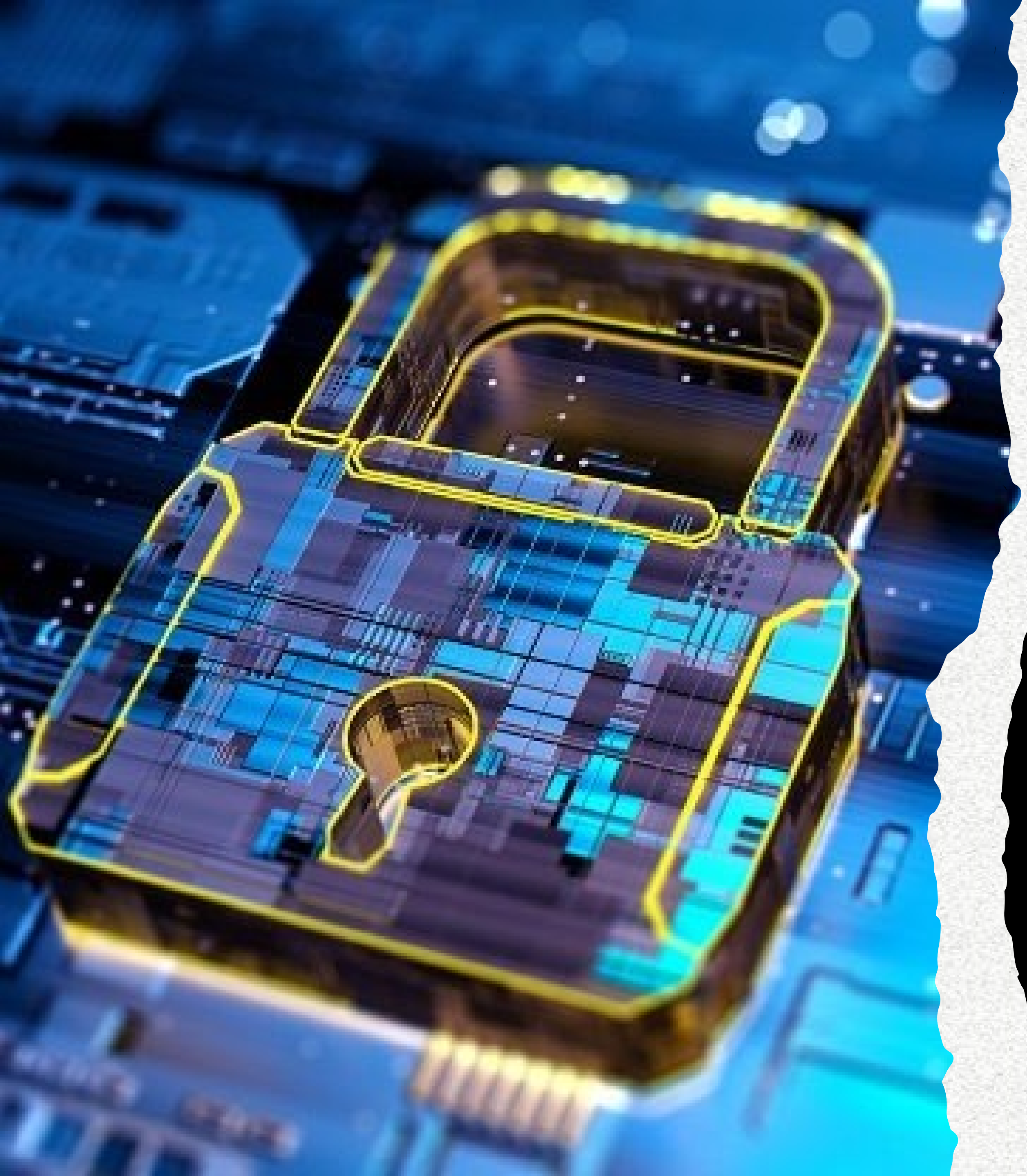


EU Fair taxation→ EU Tax Good Governance

Introductie DAC7

Directive on Administrative Cooperation – DAC						
DAC1 **2011/16/EU** **NON AEOI** Applies:1/2013 All exchanges of info except Art. 8 ***Exchanges on request** ***Spontaneous exchanges** ***Presence in adm. offices** ***Simultaneous controls** ***Request for notification** ***Sharing best practices** ***Use of standard forms**	**DAC1** **2011/16/EU** **AEOI ITEMS** Applies:1/2015 1st exchanges on 2014 by: 30.6.2015 Art. 8 ***Automatic exchange of information** on **5 non-financial categories:** **Income from employment* **Directors fees* **Pensions* **Life insurance products* **Immovable property (income and ownership)*	**DAC2** **2014/107/EU** **AEOI ITEMS** Applies:1/2016 1st exchanges on 2016 by: 30.9.2017 Art. 8, para 3a Automatic exchange on **financial account information:** **Interests, dividends or other income generated by financial account* **Gross proceeds from sale or redemption* **account balances*	**DAC3** **2015/2376/EU** **AEOI ITEMS** Applies:1/2017 1st exchanges by 30.9.2017 Art. 8a Automatic exchange of information (using a central directory as from 1.2018) of: ***Advance cross-border rulings** ***Advance pricing arrangements**	**DAC4** **2016/881/EU:** **AEOI ITEMS** Applies:6/2017 1st exchanges on 2016 by: 30.6.2018 Art. 8aa **Automatic exchange of information** on **country-by-country reports** on certain financial information: **Revenues* **Profits* **Taxes paid and accrued* **Accumulated earnings* **Number of employees* **Certain assets*	**DAC5** **2016/2258/EU** **NON AEOI** Applies:1/2018 Art. 22, para 1a **Access by tax authorities to beneficial ownership information** as collected under AML rules	**DAC6** **2018/822/EU** **AEOI ITEMS** Applies:7/2020 1st exchanges by: 31.8.2020 Art. 8aaa and hallmarks in Annex 4 ***Mandatory disclosure rules** for **intermediaries** and ***Automatic exchange of information** on tax planning **cross-border arrangements**





DAC7

- Automatische informatie-uitwisseling
- Verkopers op digitale platformen
- EU-lidstaat en niet-EU-lidstaat

Platform operator

- **Economische activiteiten**
- **Accommodaties → beschikbaarheid op platform**
- **Commissie betalen aan operator**
- **Boekers betalen niks aan operator**

- **Probleem:**

  belastingautoriteiten kunnen de economische activiteiten via digitale platform moeilijk traceren

- **DAC7:**
  - Verplichting om financiele informatie over de platformverkopen verzamelen en verstrekken
  - Due diligence uitvoeren t.a.v. verkoper/aanbieder op het platform

Platform

- Iedere vorm van software, website, app oid
- Verkopers ←→Kopers
- Vergoeding
- Verhuur OZ, persoonlijke diensten, verkoop goederen, verhuur auto’s, crowdfunding

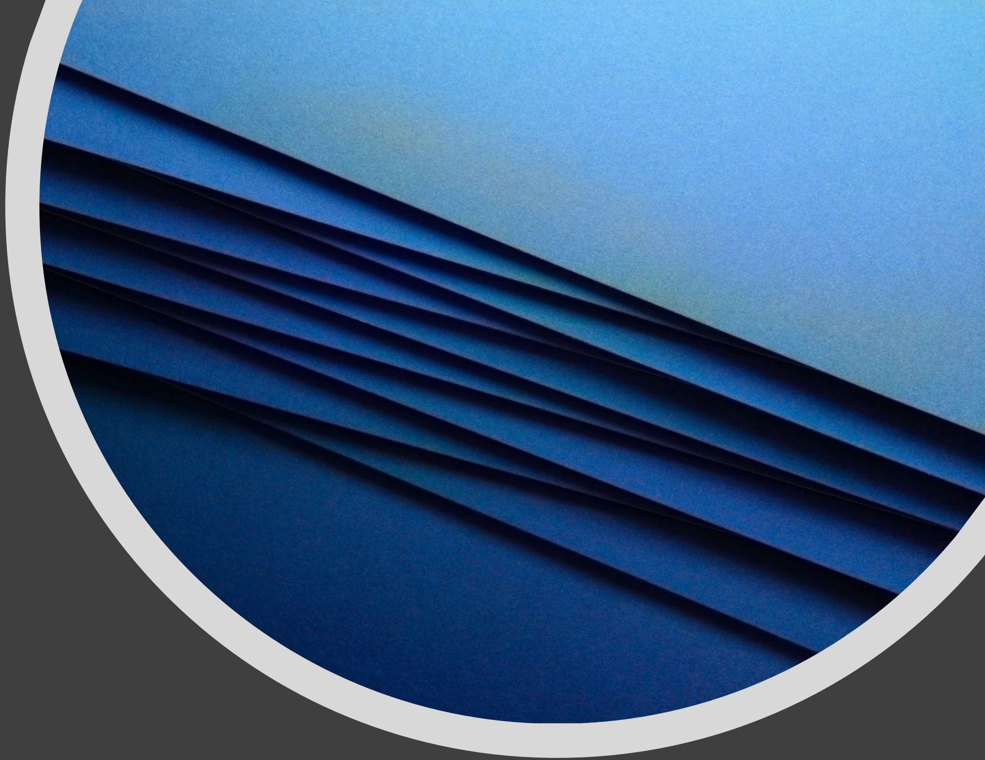
EU-nexus

- **Relevante activiteitenvan EU-verkopers/aanbieders faciliteren**
- **Verhuur van OZ die in EU zijn gelegen, faciliteren**

DAC7

- Implementatie 31 December 2022
- Vanaf 1 januari 2023 in werking stellen
- In 2024 rapportageplichtig over 2023
- Vanaf 1 januari 2023 proces in stelling hebben

Germaine Rekwest



EU Tax Package for Fair & Simple Taxation

Actieplan

DAC7

Tax Good Governance