

**Opinion of the European Economic and Social Committee on ‘Proposal for a Council Directive on administrative cooperation in the field of taxation (codification)’**

(COM(2020) 49 final — 2020/0022 (CNS))

(2020/C 311/13)

|                           |   |
|---------------------------|---|
| Council referral          | 25.2.2020   |
| Legal basis               | Articles 113 and 115 of the Treaty on the Functioning of the European Union |
| Section responsible       | Section for Economic and Monetary Union and Economic and Social Cohesion    |
| Adopted at plenary        | 10.6.2020   |
| Plenary session No        | 552   |
| Outcome of vote           | 221/1/3   |
| (for/against/abstentions) |   |

Since the Committee unreservedly endorses the contents of the proposal and has already set out its views on the subject in its earlier opinions on the *Proposal for a Council Regulation amending Regulation<sup>(1)</sup> No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud* adopted on 15 May 2019 <sup>(1)</sup>, the *Proposal for a Council Directive amending Directive<sup>(2)</sup> 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements* adopted on 18 January 2018 <sup>(2)</sup>, the *Proposal for a Council Directive amending Directive<sup>(3)</sup> 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation* and the *Proposal for a Council Directive laying down rules against tax avoidance practices that directly affect the functioning of the internal market* adopted on 28 April 2016 <sup>(3)</sup>, *Completing EMU — The role of taxation policy* adopted on 10 December 2014 <sup>(4)</sup> and the *Proposal for a Council directive amending Directive<sup>(5)</sup> 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation* adopted on 16 October 2013 <sup>(5)</sup>, it decided, at its 552nd plenary session of 10 and 11 June 2020 (meeting of 10 June 2020), by 221 votes to 1 with 3 abstentions, to issue an opinion endorsing the proposed text and to refer to the position it had taken in the abovementioned documents.

Brussels, 10 June 2020.

The President  
of the European Economic and Social Committee  
Luca JAHIER

<sup>(1)</sup> OJ C 240, 16.7.2019, p. 29.

<sup>(2)</sup> OJ C 197, 8.6.2018, p. 29.

<sup>(3)</sup> OJ C 264, 20.7.2016, p. 93.

<sup>(4)</sup> OJ C 230, 14.7.2015, p. 24.

<sup>(5)</sup> OJ C 67, 6.3.2014, p. 68.