European Commission

Removing cross-border tax obstacles

Organisation and practices in Member States' tax administrations

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Final Report

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Abstract

People who have cross-border activities may face many obstacles when dealing with their tax affairs. Some of the more obvious hurdles include gathering of information about their foreign tax position, communication in foreign languages or the filing of tax returns. This study analyses the various obstacles people may face and identifies existing national solutions to the major cross-border obstacles. The report will subsequently identify solutions to make the system clearer and simpler to remove disincentives to exercise cross-border activities.

Résumé

Les personnes exerçant des activités transfrontalières peuvent être confrontées à de nombreux obstacles en ce qui concerne leur situation fiscale. Parmi les obstacles plus évidents se trouvent la difficulté d'obtenir des informations sur la situation fiscale à l'étranger, la communication en langues étrangères ou le dépôt des déclarations d'impôt. Cette étude a pour but d'analyser les différents obstacles auxquels ces personnes peuvent faire face ainsi que d'identifier les solutions existantes au niveau national pour répondre aux obstacles majeurs transfrontaliers. Le rapport identifiera ensuite les solutions qui sont capables de rendre le système plus clair et plus simple pour ne pas décourager l'exercice des activités transfrontalières.

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1. Mandate

The Commission is currently working on collecting information on the arrangements and procedures in national tax administrations in the EU to handle cross-border direct tax cases and any information available on good results from such arrangements. This information will be used in connection with the Commission's efforts to tackle cross-border direct tax obstacles for European citizens.

In light of the existing legal and economic problems caused by tax obstacles faced by the economic agents with cross-border activities, the objectives of this study are:

- To provide evidence of tax obstacles to cross-border mobility;
- To offer recommendations to remove the identified tax obstacles in order to increase cross-border mobility across the European Union.

The underlying objective of this study is to establish the outside world's perception of the effectiveness of or difficulties with the administrative practices in question.

The first progress report was provided in March 2014 and the second progress report was provided in June 2014. This final report includes a further identification of the tax obstacles and recommendations to remove these in order to facilitate cross-border mobility in the European Union.

2. Executive Summary

Cross-border moves and activities bring a variety of challenges from a tax perspective to the individual taxpayers involved and sometimes their employers. While moving or working abroad, the taxpayer has to comply with different types of tax rules and processes of the new country. While working cross-border, these different rules, processes and sometimes interpretations by the different Member States have to be considered by the individual taxpayer (and/or the employer) when no cross-border arrangements in this respect have been made by the Member States involved.

In this study, (tax) obstacles are identified for individuals moving or working across borders within the EU. Member States have effectively dealt with some of these obstacles in the past and these best practices found are reported as well. Finally, respondents in our study have provided suggestions on how to minimise existing obstacles.

Many obstacles originate from the administrative procedures and set-up of the tax authorities in Member States. Also, different interpretations of tax treaties and the complete autonomy of Member States to levy direct taxes lead to obstacles in practice. The main obstacles found can be summarised as:

- Lack of relevant information;
- Language barriers;
- Multiple tax filing requirements;
- No clarity about certain procedures and processes within the Member States;
- Member States do not yet use the full potential of the capability of computers and the internet by allowing online filings and applications;
- Lack of specialised tax offices for foreign and non-resident taxpayers;
- Different or less sophisticated processes for non-resident taxpayers compared to resident taxpayers;
- Interpretation differences between Member States;
- Difficulties in obtaining relief of double taxation, especially where the other Member State does not issue tax assessments;
- Cash flow issues for employers;
- Lack of inheritance tax treaties;
- Lack of bilateral and multilateral agreements (besides tax treaties).

When looking at obstacles and best practices in the Member States, it can be noticed that there are no regional trends to be identified for the administrative procedures and set-up of the tax authorities. The obstacles and best practices are noticeable in all four regions of the EU (Eastern, Northern, Southern and Western Member States). Neither can a trend be noticed in Member States that founded the EU, joined later or joined most recently.

Resolving obstacles faced by individuals and companies (in the capacity of employer of cross-border working employees), will stimulate cross-border working and, as such, may positively influence the economy within the EU. A separate paragraph (5.16) is dedicated to obstacles that employers face when asking employees to work cross-border.

In chapter 3 a description is provided of the research methodology, data sources, instruments and method of analysis used for this study. In chapter 4 of this report you will find a general explanation of why individuals face cross-border tax obstacles.

Chapter 5 contains the main content, describing the data gathered and providing conclusions. An overview summarising the obstacles, best practices and suggestions identified can be found in chapter 6. Appendices 1, 2 and 3 contain a reproduction of the answers provided by our respondents.

For a quick overview of the study and findings, we suggest to read chapter 3, 4 and 6.

3. Methodology

Following the mandate provided, the objective of this study is to examine the (tax) obstacles for individuals moving or working across borders within the EU and conclude on best practices to minimize these obstacles. The study has focused solely on facts and experiences as applicable at this moment (2014). Any efforts made in the past to reduce cross-border tax obstacles, either by the EU or Member States, have not been identified explicitly but may have been identified as 'best practice' when experienced and where considered relevant as such by the respondents.

The purpose of this chapter is to (1) describe the research methodology of this study, (2) explain the data sources, (3) describe the instruments used to collect the data, and (4) provide an explanation of the procedures used to analyse the data.

3.1 Research methodology

A descriptive research methodology was used for this study. Different sets of questionnaires (surveys) were provided to EY offices and to a selected sample of a specific population. Questionnaires and interviews were used to obtain data from EY offices about their experience in dealing with local authorities and regulations. Different questionnaires were used to obtain data from external parties about their day-to-day experiences in dealing with international mobile employees and authorities in different countries. Questions were included in both questionnaires with regard to identifying obstacles and best practices.

3.2 Data sources

Three main data sources are used for this study:

1. Input from EY professionals;
2. Input from external sources;
3. Literature study and internet search.

Ad 1.
A questionnaire with questions on (tax) obstacles and best practices was completed by EY professionals in all 28 Member States. The EY professionals who contributed to this study are professionals who work within EY's Human Capital Global Mobility practice. They advise individuals who live and/or work outside their home country and corporate clients that send employees abroad on a daily basis. In their capacity of consultant of these individuals and corporate clients, they are very knowledgeable of how the tax processes work in their own country and what issues are faced when moving and/or working abroad. They are informed about these obstacles by their clients and consult to assist in overcoming such obstacles where possible. Following receipt of the questionnaire, they have had various discussions with clients (individuals and corporate clients) on the topics included in the questionnaire. In addition, they have experience in identifying (tax) obstacles and best practices themselves in their day-to-day work for clients and when working cross-border themselves. A separate questionnaire was sent to EY's inheritance tax specialists in all 28 Member States that focused specifically on this important but complex area of legislation.

Ad 2.
A questionnaire with questions on (tax) obstacles and best practices was sent to a total of 256 companies in all Member States. The questionnaires were sent mostly to representatives of the HR or tax departments of these companies. Companies that participated are all international, multinational corporations that on a regular basis request employees to work abroad (business trips, assignments, cross-border transfers and cross-border commuters).

24 Completed questionnaires were received. Amongst others, the following companies contributed to this study:

- ABB
- Dupont
- Goodyear
- Maastricht University
- M&G
- Philips
- PPG
- Skanska
- TNT
- Zagrebačka Banka

In addition, fourteen other companies contributed to this study. These companies have opted to stay anonymous. We thank all representatives of these companies who have taken the time and effort to share their experiences and ideas.

The input of the company respondents is provided in appendix 3. We do note that this input has been reflected as received. No (linguistic) changes have been made other than to make sure that no company names are reflected in the answers. All answers reflect the opinions of the respondents and cannot automatically be regarded as opinions of EY.

Ad 3.
Information was gathered by EY's specialised New Service Research team as well as the core research team in the Netherlands, using available literature and the internet. This information has been used mainly to substantiate data gathered from the two main data sources and in some instances to obtain additional data. In chapter 7 you will find the bibliography, listing literature and websites consulted.

3.3 Instruments

Different questionnaires were used in the data gathering process to tailor the questions asked to the specific population. All surveys contained questions in relation to obstacles when moving and/or working cross-border and in which Member States best practices can be identified. The questionnaires used with the EY population contained questions relating to the following topics:

- Information available for taxpayers;
- Language barriers;
- Organisation of tax authorities;

- Tax registration numbers;
- Tax return process;
- Tax payments and tax assessments;
- Dividends and interest;
- Pensioners;
- Exit tax;
- Multilateral and bilateral country arrangements;
- Mutual Agreement Procedure;
- Best practices;
- Intra-Community transfer of cars;
- Home ownership;
- Inheritance tax (separate questionnaire).

The receipt of these completed questionnaires from EY representatives in all 28 Member States was followed by interviews with each country team to clarify and elaborate on the answers where needed.

For the questionnaires used with the external population we have been careful to prepare a short and clear questionnaire that contained questions relating to the following topics:

- Experiences with cross-border tax obstacles;
- Best practices identified that could or should be adopted in order to address the most frequent cross-border (tax) obstacles;
- Actions that could be undertaken at EU level to reduce (tax) obstacles.

3.4 Method of analysis

The data analysis started with examining the surveys and combining them per population and question. Subsequently, all responses were analysed by two separate teams consisting of (1) the core EY research team in the Netherlands and (2) EY's specialised New Service Research team. From the data, (tax) obstacles and best practices were identified by the two teams. Only after these separate analyses the outcome of the two teams was combined into this report.

4. Why do individuals face cross-border tax obstacles?

In order to get a better understanding of why individuals actually face tax obstacles in cross-border situations, a basic understanding of general rules and regulations of (international) taxation is a must. Certain general principles can apply to most countries. Examples include the taxation of residents on worldwide income or taxation of non-residents on limited sources similar in coverage to the OECD model tax treaty. Application of tax treaties of the more common sources of income have been part of the basis for this study and are explained below.

4.1 General principles of taxation of employment income for cross-border workers

The general principle for taxation of employment income is that income would usually be taxed either where the work is performed (the so-called source basis) or in the country in which the individual is a tax resident (the residency basis).

The country where the person resides is typically referred to as their home country and the country where they work, if different, is typically referred to as the host country.

In many cases, the taxation of an individual working cross-border is a matter of determining the place of residency and source of income and applying the tax rules of each country to determine the order of taxation and the interaction between the two.

In many simple cases, this will result in the host country initially taxing the income that arises in that country on a source basis. The home country will mostly tax an individual on a residency basis on worldwide income, giving double tax relief for income already taxed in the host country on a source basis. Bilateral tax agreements (see 4.6) play an important role in allocating entitlements to levy tax and providing double tax relief.

4.1.1 Taxation of employment income under tax treaties

Most tax treaties are still based on the old OECD Model Tax Convention on Income and on Capital ("OECD model"). In accordance with the old OECD model, most tax treaties make remuneration derived by a resident of one country with respect to employment in another taxable only in the country of employment .

The old OECD model provides an exception to the main rule that employment income can be taxed in the country where the activities are performed. The exception that the income can only be taxed in the country of residence (country A) and not the country visited (country B) applies if all of the following conditions are met:

- the recipient is present in country B for a period not exceeding 183 days in the fiscal year concerned; and
- the remuneration is paid by, or on behalf of, an employer who is not a resident of country B; and

- the remuneration is not borne by a permanent establishment or fixed base which the employer has in country B.

It can be concluded that if one of the above conditions for the exception is not fulfilled, the employment income is taxable not in country A, but in country B, where the activities are exercised. The above concept of taxation of employment income is often referred to as the 183 days rule. This rule discharges an employee from paying tax in multiple jurisdictions if he or she conducts business in foreign countries for just a short period of time and meets all of the qualifying conditions. The 183 days are determined by counting the days of physical presence, irrespective of whether those days relate to work days, sick days, weekends or vacations. It should be noted that different rules (other than the 183 days rule) can apply to directors, self-employed persons, athletes, artists, students and teachers.

Although most tax treaties are still based on the old OECD model tax treaty, this standard treaty has changed. The commentary reflects a trend that has emerged in the last decade in various jurisdictions, of defining the "employer" in terms of "economic" criteria as opposed to "legal" ones when allocating the right of taxation between the country of residence and the non-resident work country. Also, the words "the fiscal year concerned" have been replaced by "in any 12-month period commencing or ending in the fiscal year concerned". These changes in the OECD model tax treaty mean that the 183 days rule can no longer be claimed by employees who arrive in their non-resident country shortly after July 1 of year 1 and depart shortly before July 1 of year 2 or potentially also where less than 183 days are spent in the host country and where some kind of cross-charge of salary cost will take place to the receiving country.

4.1.2 Double taxation provisions

Most tax treaties stipulate that if one or more of the conditions of the 183 days rule are not met, the right to levy tax on employment income is allocated to country B insofar the income relates to activities performed in that country. In addition, such treaties usually only provide for an exemption of income or credit of foreign tax for the portion of country B's employment income which is subject to tax in country B.

Some treaties, however, do not contain these provisions and refer to national law for an exemption or credit. National law of country A can then provide for tax relief insofar as the income relates to activities physically performed in and subject to tax in country B. Therefore, under most tax treaties, physical presence in the host country is a prerequisite in order to qualify for an exemption or credit in the home country. The double taxation provision is generally limited to income subject to tax in the host country.

4.2 General principle of taxation of pensions

The general principle of taxation of pensions is that the income would usually be taxed either in the country where the pension is accrued or in the country in which the individual is a tax resident. Not all Members States will actually allow tax beneficial accrual of pensions and will also not tax the pension payments received.

In many cases, the country of residence will tax the individual on worldwide income including pension received. As a distinction is typically made between private sector and public sector/state old age pension, the former home/work country in which a private sector pension was accrued, is often not allowed to levy tax on the pension payments on the basis of bilateral tax agreements. The pension insurer may initially withhold tax at source on the pension. However, this can usually be claimed back by filing a personal income tax return, as this pension may usually be taxed in the (new) country of residence. Public sector and state old age pension may usually be taxed in the home/source country.

4.3 General principles of taxation for real estate

The general principle of taxation of income from real estate is that income is taxed in the country where the individual is a resident as part of his or her worldwide income but also in the country where the real estate is located ("location country").

In many cases, double tax relief is granted in the country of residence for the income from the real estate already taxed in the other country, as bilateral tax agreements generally allocate the right to levy tax on income from real estate to the country where the real estate is located.

4.4 General principles of taxation of cross-border inheritances

Inheritance tax liability can be based on many different criteria:[1]

- The (deemed) residence of:
  - The deceased;
  - The heir;
  - Either the deceased or the heir;
- (deemed) domicile of:[2]
  - The deceased;
  - The heir;
  - Either the deceased or the heir;
- Citizenship/nationality of:
  - The deceased;
  - The heir;
  - Either the deceased or the heir;
- Deemed citizenship/secondary home of:
  - The deceased;
  - The heir;
  - Either the deceased or the heir;
- Situs;
- Territoriality[3].

[1] Formally, bequests can be taxed by either an inheritance tax (taxable object is the net-inheritance received by the heir(s)) or an estate tax (taxable object is the net-estate of the deceased at the time of death). In this study, the term inheritance tax refers both to inheritance taxes and estate taxes.

[2] Domicile is the place where a taxpayer has the intention of staying permanently. The residence of the taxpayer on the other hand is the principal place of abode (regardless of the intention of the taxpayer to stay there). A taxpayer can have more than one place of residence, but only one domicile.

Given the wide range of criteria and the fact that jurisdictions generally apply several of these criteria when levying inheritance tax, it is not unlikely that double (or even triple or quadruple) taxation may occur in cross-border inheritances.[4] In general double taxation of inheritances may arise from three different mismatches:

1. Application mismatch (e.g. Member State A taxes inheritances based on the residence of the deceased, Member State B on the residence of the heir);
2. Interpretation mismatch (e.g. Member State A considers a bank account a situs asset, Member State B does not);
3. Qualification mismatch (e.g. Member State A concludes a permanent establishment (considered a situs asset), Member State B does not).

Because Member States use these different criteria and because of the growing mobility of EU citizens and capital, the risk of double inheritance taxation has never been more apparent than today. Therefore, the European Commission has (in 2011) published several recommendations concerning basic principles for relief of double taxation of inheritances.[5]

4.5 EU taxation

In contrast to social security contributions, where there is EU legislation in place to ensure that workers are only liable in one Member State, states have a right to apply their own tax system provided that it complies with Community Law. Member States adopt measures to mitigate double taxation, primarily through unilateral or bilateral measures as well as through multilateral arrangements.

[3] Situs and territoriality may seem the same. Taxation based on situs, however, taxes all assets located within a jurisdiction's border. Taxation based on territoriality taxes all assets received within a jurisdictions border (regardless of where these assets are physically located).

[4] An example of quadruple taxation would be the following case: X is a Dutch national currently living in the Netherlands. X has a son, Y, who works and lives in Spain. X owns, among others, a holiday home and bank account in France. X decides to emigrate to Belgium. X dies four years after his emigration. His entire estate is inherited by his son Y. In this case, Belgium taxes X' worldwide estate because of the residence of X. The Netherlands taxes X' worldwide estate because of the *deemed* residence of X. Spain taxes the inheritance (= entire estate) because of the residence of Y, the heir. France finally taxes the holiday home and bank account because of their location.

[5] Commission Recommendation of 15 December 2011 (2011/856/EU):

1. Member States should allow a relief for immovable property and movable property of permanent establishments located in other Member States;
2. Member States should refrain from taxing movable property other than business property if the heir nor the deceased has a personal link with that Member State;
3. If one Member State taxes because of a personal link with the deceased and another Member State because of a personal link with the heir, the latter Member State should allow for a relief. If inheritance taxation of one Member State is based on a personal link with the deceased, while the other Member State's taxation is based on a personal link with the heir, the latter country should provide relief in case this mismatch results in double taxation.
4. If one potential taxpayer has a personal link with multiple Member States, these States should initiate a mutual agreement procedure to determine with which country the taxpayer has the closest connections.

The European Court of Justice has ruled that double taxation is not contrary to the EU treaties, provided that it is a result of the parallel exercise of tax sovereignty of the Member States concerned[6].

4.6 Bilateral tax agreements

In the absence of EU legislation and to ensure that workers are only liable to tax in one Member State, a cross-border worker is dependent on bilateral tax treaties (or unilateral measures) for protection against double taxation. The vast majority of double taxation conventions are bilateral and are based on the OECD Model Tax Convention on Income and on Capital ("OECD model").

In the following table we present an overview of the Member States that have (green) and have not (red) concluded bilateral tax treaties with each other.

Country	Austria	Belgium	Bulgaria	Croatia	Cyprus	Czech Republic	Denmark	Estonia	Finland	France	Germany	Greece	Hungary	Ireland	Italy	Latvia	Lithuania	Luxembourg	Malta	Netherlands	Poland	Portugal	Romania	Slovakia	Slovenia	Spain	Sweden	UK
Austria	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Belgium	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Bulgaria	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Croatia	green	green	green	black	red	green	green	green	green	green	green	green	green	green	green	green	green	red	green	green	green	red	green	green	green	green	green	green
Cyprus	green	green	green	red	black	green	green	red	green	green	green	green	green	green	green	red	red	red	green	red	green	red	green	green	green	red	green	green
Czech Republic	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Denmark	green	green	green	green	green	green	black	green	green	red	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	red	green	green
Estonia	green	green	green	green	red	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Finland	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
France	green	green	green	green	green	green	red	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Germany	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Greece	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Hungary	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Ireland	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green	green
Italy	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green	green
Latvia	green	green	green	green	red	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green	green
Lithuania	green	green	green	green	red	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green	green
Luxembourg	green	green	green	red	red	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green	green
Malta	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green	green
Netherlands	green	green	green	green	red	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green	green
Poland	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green	green
Portugal	green	green	green	red	red	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green	green
Romania	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green	green
Slovakia	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green	green
Slovenia	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green	green
Spain	green	green	green	green	red	green	red	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green	green
Sweden	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black	green
UK	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	green	black

4.7 International rules of taxation and tax obstacles

From the description of the international rules of taxation it can be tentatively concluded that cross-border situations, such as:

[6] Check for instance Court of Justice 14 November 2006, C-513/04 (Kerckhaert-Morres). Although avoiding double taxation is a goal of the EC treaty, Member States are not obliged to avoid double taxation on the basis of article 293 of the EC treaty, see Court of Justice 12 May 1998, C-336/96 (Gilly).

- Living in one Member State and working in another Member State;
- Living in one Member State and owning a house in another Member State;
- Living in one Member State and receiving pension or social security payments from another Member State;

may result in a number of obligations for the individual, which are different from the situation in which they would not be exposed to cross-border sources of income. The taxpayers will as a result of the cross-border situation be obliged to meet the tax filing obligations in more than one Member State, i.e. not only in their country of residence but in the country of source as well.

Individuals may for example face the following:

- They will need to understand the other country's tax system and will need to gather information about their tax status and filing obligation in that country;
- They will need to register with the other country's tax authorities;
- They may need to file a tax return in another country in addition to their home country;
- The tax return which needs to be filed in their home country will include the claim for relief of double taxation and will therefore be different from the usual filing;
- They may need to recalculate their income received applying local tax rules, since tax rules and regulations differ between Member States and therefore the income to be reported in the home and host country may differ;
- They may need to communicate with the authorities on the tax filing in both home and host country (in the local language);
- They may need to answer questions in letters issued by the home and/or host country tax authorities (in the local language);
- They may receive tax assessments from the host country;
- Cash flow problems may arise when a refund needs to be obtained from one country where an amount payable is due in another country.

5. Findings

Input has been obtained from several data sources to determine the tax obstacles when working and/or living in another EU Member State. The data sources used are:

1. Input from EY professionals;
2. Input from external sources;
3. Literature study and internet search.

We refer to paragraph 3.2 for a detailed explanation about the data sources. In addition to determining tax obstacles when working cross-border and/or moving to another Member State, questions have been posed to EY professionals and external sources to obtain information on current best practices by Member States and ideas on removing some of the obstacles still faced. The gathered information is representative and provides a clear view of the tax obstacles individual taxpayers face while working cross-border and/or moving to another Member State.

This chapter describes the findings from the study and combines the input from the different data sources. Each paragraph discusses a separate topic. In chapter 6 you will find a summary of the obstacles and best practices identified, followed by a bibliography in chapter 7 and a reproduction of the answers provided by the respondents to the questionnaires in appendices 1, 2 and 3.

5.1 Availability of information on Member States' tax systems

Taxes have a great influence on the financial position of individual taxpayers. Therefore, it is really important that information on tax systems is easily available in order for taxpayers to understand the tax legislation in place and the impact of this on their own tax affairs. The way general information is provided (by the tax authorities) on different types of taxes will be discussed in this paragraph. This will give a perception of how well-informed individual taxpayers working cross-border are in all the different Member States. As the information concerning the treatment of taxpayers/specific situations could be of great importance to a cross-border employee, in addition an overview of the Member States that have a published document stating how (cross-border) taxpayers are treated, will be included. This will provide information about the level of clarity that Member States provide to cross-border workers on the tax consequences of cross-border activities.

Availability of general information

Although tax systems are very complicated, Member States try to inform taxpayers about their national tax system in easily understandable terms. This information is generally available through websites of the country's government and/or tax authorities. Generally, on these websites information for both companies and individual taxpayers is provided. In most Member States a distinction is made on the website between the information for both categories of taxpayers.

The provided information is often very general and does not specifically relate to cross-border situations. Only in thirteen Member States out of the total of 28 a section dedicated to cross-border employment is included on the website. The other fifteen Member States do not provide such information on a specific part of the website.

Cross-border employees in these countries cannot easily find relevant information about their specific situation. Consequently, in the majority of the countries a taxpayer with cross-border activities may only find information relevant to him (if available) through searching on the general website, which could be a time-consuming process. This could be regarded as an obstacle for taxpayers who will have to put a lot of effort and time into gathering information in order to understand the consequences of their cross-border activities. In addition, there is the likelihood that the correct information is either not obtained at all or obtained only partly, with risks of interpreting the information incorrectly and filing incorrect tax returns.

In the following table we present the Member States that respectively do and do not have a special section of their government/tax authorities' website dedicated to cross-border working situations.

Special section of the website dedicated to foreign taxpayers	**No special section of the website dedicated to foreign taxpayers**
Austria, Belgium, Denmark, Estonia, Finland, Italy, Luxembourg, Netherlands, Portugal, Slovakia, Spain, Sweden, United Kingdom	Bulgaria, Croatia, Cyprus, Czech Republic, France, Germany, Greece, Hungary, Ireland, Latvia, Lithuania, Malta, Poland, Romania, Slovenia

It should be mentioned that of all thirteen Member States that do offer information to foreign taxpayers in a special section of the government/tax authorities' website, only the Belgian tax authorities provide a general guideline for foreign people who come to work in Belgium. This guideline is available on a special website of the tax authorities, in addition to a special part on the general tax authorities' website. This additional website improves the accessibility of information and can be regarded as useful in a Member State like Belgium, that has a high population of employees from abroad working in their country.

Austria, Denmark, Estonia, Finland, Italy, Luxembourg, the Netherlands, Portugal, Slovakia, Spain, Sweden and the United Kingdom do not have a special website dedicated to cross-border workers, but have a special section on their general tax authorities' website with information relevant to cross-border workers.

It is important to realize that while thirteen countries present information on foreign taxpayers through a special section of the website, this information is often very general and is mostly not sufficient for foreign taxpayers to file an annual income tax return without further assistance.

Although Germany and France have a large population of cross-border workers working in their country as well, these countries do not have a special section of the government/tax authorities' website dedicated to cross-border workers. The German tax authorities' website does, however, include different sections with information regarding national tax issues and international tax issues.

General information on tax rules is not only obtained by cross-border workers through the website of the country's government/tax authorities, but also through other websites with tax information that are widely used. These are, for example, websites of the Big Four tax consulting companies and other tax consulting companies or websites of organizations dedicated to expatriates, like Expatica.com. Although they often provide additional information, this information is generally not sufficient to enable a cross-border worker to file an annual income tax return without assistance.

Published documents

In addition to the general information that is provided by the government/tax authorities through a website, documents stating how taxpayers will be treated are published by the tax authorities of 22 Member States. These take the form of brochures or 'taxation acts' and in these documents the tax authorities issue official explanations of and commentaries on laws regulating specific taxes. The instructions and guidelines regarding the interpretation of the particular provisions of the tax legislation are published by the tax authorities and can be very useful to the taxpayer, since they provide more clarity about the treatment of taxpayers in specific areas.

In the following table we present the Member States that respectively do and do not publish brochures or 'taxation acts' regarding specific areas of taxation.

Published document (online) by tax authorities stating how taxpayers will be treated available	**Published document (online) by tax authorities stating how taxpayers will be treated <u>not</u> available**
Austria, Belgium, Croatia, Denmark, Estonia, Finland, France, Germany, Hungary, Ireland, Italy, Lithuania, Luxembourg**, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Spain, Sweden, United Kingdom	Bulgaria, Cyprus, Czech Republic*, Greece, Latvia, Slovenia

* A Q&A section regarding the taxation of various types of income is published by the Czech tax authorities, which will to a certain extent make clear to taxpayers how they will be treated.

** Some explanations published on the tax authorities' website but only in French.

Mostly, governments/tax authorities publish the document(s) on their website. The 22 Member States that do provide such guidance, provide documents that are not legally binding. As a result, taxpayers are informed about specific areas of taxation, but cannot derive any rights from the information received. This can be regarded as an obstacle for cross-border workers since Member States do not create real clarity on and certainty about the relevant tax matters.

Six Member States do not provide a published document at all. Taxpayers in these countries have no clear guidance on the way they will be treated in practice.

Information on inheritance tax

Inheritance tax is not levied in all Member States. In 21 Member States inheritance tax is levied. In fourteen of the Member States who levy inheritance tax, information on the subject is not readily available. The tax authorities of the other seven Member States provide the information in such a manner that it is easily available for taxpayers.

In the following table we present the Member States that levy inheritance tax and whether or not information about this subject is easily available for taxpayers.

Countries that levy inheritance tax	Information on inheritance tax easily available	Information on inheritance tax <u>not</u> readily available
Belgium, Bulgaria, Croatia, Denmark, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, United Kingdom	Belgium, Hungary, Italy, Lithuania, Poland, Slovakia, United Kingdom	Bulgaria, Croatia, Denmark, Finland, France, Germany, Greece, Ireland, Latvia, Luxembourg, Netherlands, Portugal, Spain

Even when the information in a country is relatively easy accessible, the information provided is in all cases very general and limited. Often it is only available online and only in the country's language. In paragraph 5.10 we discuss inheritance tax in more detail.

Information on exit tax
Some Member States levy tax on income sources or wealth at the moment an individual migrates from the country. In general, this is called "exit tax". Eleven Member States have an exit tax of some sort, while seventeen Member States do not have an exit tax. The tax authorities of six Member States that do have an exit tax provide taxpayers with the necessary information. This information is, for example, provided in a leaflet or published online. Five Member States, however, do not provide any or sufficient information. In practice, this can have a negative impact on taxpayers dealing with exit tax due to the emigration from one Member State to another.

In the following table we present the Member States that have an exit tax and which of these Member States respectively do and do not provide necessary information on the exit tax.

Member States that levy exit tax	Specific information available for taxpayers on exit tax from tax authorities	<u>No</u> specific information available for taxpayers on exit tax from tax authorities
Austria, Belgium, Denmark, Estonia, Finland, France, Germany, Ireland, Italy, Netherlands, Portugal	Belgium, Denmark, France, Germany, Ireland, Netherlands	Austria, Estonia, Finland, Italy*, Portugal

*Only a few notes about exit tax on the website

In paragraph 5.11 we discuss exit tax in more detail and describe the specific sources of income that are subject to exit tax in each of the eleven Member States that levy exit tax.

5.2 Language

Language has always been a dividing factor in Europe. Every Member State has its own official language(s) and although the unity in Europe is growing, we are not yet at the point where all Member States offer the possibility to taxpayers to handle their tax affairs in English (or another widely spoken language). The country's official language is often the only accepted language for communication with the tax authorities and individual taxpayers experience this as an obstacle when carrying out cross-border activities or moving from one country to the other.

General information

General information on a Member State's national tax system is provided in one or more other languages than the Member State's official language in all Member States (mostly English). There is, however, a difference in the way Member States provide information in other languages. Some Member States translate information on their national tax system into English only. Other Member States translate the information into multiple foreign languages (for example the language(s) of the neighbouring countries or the language(s) of large groups of immigrants). Best practices can be seen in Ireland and Sweden, where information is available in more than fourteen different languages. Although in most Member States the country's tax rules and regulations of the tax authorities/government are available in languages other than the Member State's official language(s), it is important to conclude that this is generally only done for a (small) part of all the information available. In some Member States this translated part is not even the part of the information that is actually relevant to cross-border situations. Even if there is information available for individuals who move to another Member State or work cross-border, this is usually very general information. The information is not as detailed as needed in order for the taxpayers to be capable to handle their tax affairs by themselves.

Communication

Language is not only an obstacle for taxpayers to access information, but also communication with the local tax authorities is more difficult for individuals who live in another Member State or work cross-border because of language barriers. Member States generally state that communications with the tax authorities should be in the country's official language(s) only. This is applicable for both written and oral communications. Sources of communication, such as questions, letters and tax assessments, of the tax authorities are provided in their official language only. Although there is generally no legal obligation for tax authorities to provide the possibility to communicate in other languages than the Member State's own language(s), tax authorities in various Member States are willing to accept communication in another language (mostly English) in practice. Besides English, it is sometimes also possible to communicate in the neighbouring countries' official language(s). This is very positive in theory, but in practice it really depends on the skills of the tax officer a taxpayer is dealing with whether communication is possible in another language.

In Austria, Germany, Greece, Hungary and Lithuania it is sometimes possible to ask questions in other languages than the country's own language. It is, however, not common practice.

A special contact address where questions can be raised by non-residents (in English) is available in one of the Member States (Estonia) and really reduces language obstacles, since taxpayers are offered the possibility to ask questions in English and to receive answers in English as well.

In Denmark and the United Kingdom the tax authorities provide interpreter or translator services if necessary. Language obstacles in these two Member States are therefore not really problematic compared to other Member States. In Sweden, the tax authorities are responsible for providing interpreter or translator services if necessary, however, the Swedish tax authorities do not undertake this legal obligation in practice. Hence, language obstacles are, like in the 25 other Member States, a relevant problem in Sweden.

In several Member States (Croatia, Czech Republic, France, Ireland, Latvia, the Netherlands, Poland, Portugal, Romania, Slovakia and Spain), the tax authorities are very strict and absolutely reluctant to accept questions raised in another language than the country's own language. In Bulgaria a distinction is made between questions raised by phone and written queries. Questions by phone can be raised in English, while written queries have to be in Bulgarian.

Because of (1) the above mentioned lack of the possibility to communicate in other languages, (2) the fact that in some Member States it really depends on the skills and willingness of the specific tax officer handling a case and (3) the effectiveness of a language interpretation service, individuals who live in another Member State or cross-border workers are often dependent on assistance for communication with the tax authorities. Since this communication is very important for taxpayers, communication difficulties are regarded as one of the main obstacles for individuals who live in another Member State or cross-border workers.

Compliance

In addition to the communication with the tax authorities, taxpayers face obstacles with tax compliance. Tax returns are usually only available in the country's official language(s) and not in other languages. Even when available in English or another language, the explanation/guidance for filing tax returns is often not available in English. Therefore, in most Member States taxpayers are not able to file a tax return without any assistance. This is a major obstacle for taxpayers who live in another Member State or work cross-border. Besides the United Kingdom and Ireland, six Member States (Cyprus, Denmark, Estonia, Italy, Lithuania and Spain) offer the possibility to file (certain) tax returns in English. Filing a tax return in English in these countries is, however, mostly only possible if a paper tax return is filed (rather than electronic filing). In Slovenia a tax return can be filed in Italian and Hungarian. In Hungary, the possibility of filing a tax return in English is only available for non-resident taxpayers in the performing arts. In the Czech Republic, Finland and Germany an English translation of the tax return form is available. The purpose of this tax return is, however, only to inform the taxpayers. The actual tax return cannot be filed in English, but has to be filed in the country's own language.

Filing a paper tax return in another language than the countries' official language(s) is not possible at all in 21 Member States (Austria, Belgium, Bulgaria, Croatia, the Czech Republic, Finland, France, Germany, Greece, Hungary, Ireland, Latvia, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Sweden and the United Kingdom). Some of these Member States do have more than one official language, which means that there are more possibilities for foreign taxpayers to be able to file a tax return in a language known to them (like Belgium where tax filing is possible in the official languages Dutch, French and German). Having to file a tax return in the Member States' official language(s) is a disadvantage for individuals who live in another Member State or who carry out cross-border activities, as they will likely have to file a tax return in a language that is unknown to them or at least not as fluent as their mother tongue. When filing an income tax return in the Netherlands, the explanation of the questions is available in both English and German. The tax return itself is, however, only available in Dutch.

Enclosures to a tax return, if not complex, may generally be provided to the tax authorities in other languages (most common is English). In seven Member States (Belgium, Denmark, Finland, Italy, Luxembourg, Malta and Sweden), the tax authorities accept enclosures in other languages. In some cases, an (unofficial) translation of the attachment is requested or the tax authorities are willing to accept a translated short summary of the documents that are attached to the tax return (for example in Denmark, France and Germany). English enclosures are by way of exception accepted in Austria, but often an official translation of the enclosures is requested by the Austrian tax authorities. In Lithuania, formally, all enclosures should be accompanied by an official translation, but in practice the tax authorities do accept English enclosures without translation. Other tax authorities always request official translations or only accept enclosures in their own country's language(s) (Bulgaria, Croatia, the Czech Republic, Estonia, Greece, Ireland, and Latvia). This could be qualified as a time-consuming problem to individuals who live in another Member State or cross-border workers and will involve additional costs when a translation service is needed.

Tax assessments are, in most Member States, only available in the country's own official language. Exception to this is Cyprus, where tax assessments are available in English.

Foreign inherited property

In some Member States it is necessary for a resident taxpayer to submit detailed information in relation to foreign inherited property, such as valuation, legal titles, etc. In four of the Member States that request this detailed information the documents are generally accepted in other languages (Belgium, Denmark, Finland and Germany), while in Bulgaria, France and Poland this information needs to be provided in the official language. Translating these documents requires time and will involve costs when a translation service is needed. Therefore, language can have a negative impact on individual taxpayers when inheriting property abroad.

Based on the above, it can be concluded that language is a factor that plays an important part in the life of individuals who live in another Member State or work cross-border. The fact that the tax authorities of most Member States are reluctant to communicate in other languages and translation of official documents is required, is an obstacle for individuals who move to another Member State or work cross-border.

In the following chart we show which Member States have adopted best practices with regard to communicating in other languages.

Country	Is the tax authority's website available in other language(s)?	Is general information on tax rules and regulations available in other language(s)?	Can questions to the tax authorities be raised in other language(s)?	Are tax returns and tax assessments available in other language(s)?	Can enclosures to a tax return be added in other language(s)?
Austria	YES	PARTIALLY / SOMETIMES POSSIBLE	PARTIALLY / SOMETIMES POSSIBLE	NO	PARTIALLY / SOMETIMES POSSIBLE
Belgium	YES	YES	YES	NO	YES
Bulgaria	YES	YES	YES	NO	NO
Croatia	YES	YES	NO	NO	NO
Cyprus	YES	PARTIALLY / SOMETIMES POSSIBLE	YES	YES	N/A (NO ATTACHMENTS ALLOWED)
Czech Republic	YES	PARTIALLY / SOMETIMES POSSIBLE	NO	NO	PARTIALLY / SOMETIMES POSSIBLE
Denmark	YES	YES	YES	YES	PARTIALLY / SOMETIMES POSSIBLE
Estonia	YES	YES	YES	YES	N/A (NO ATTACHMENTS ALLOWED)
Finland	YES	YES	YES	YES	YES
France	NO	NO	NO	NO	NO
Germany	YES	YES	NO	NO	PARTIALLY / SOMETIMES POSSIBLE
Greece	NO	NO	NO	NO	NO
Hungary	YES	PARTIALLY / SOMETIMES POSSIBLE	YES	N/A (NO ATTACHMENTS ALLOWED)	N/A (NO ATTACHMENTS ALLOWED)
Ireland	YES	YES	NO	NO	NO
Italy	YES	YES	YES	YES	YES
Latvia	YES	YES	NO	NO	NO
Lithuania	YES	PARTIALLY / SOMETIMES POSSIBLE	YES	PARTIALLY / SOMETIMES POSSIBLE	YES
Luxembourg	NO	PARTIALLY / SOMETIMES POSSIBLE	YES	NO	YES
Malta	YES	YES	YES	YES	YES
Netherlands	YES	PARTIALLY / SOMETIMES POSSIBLE	NO	NO	N/A (NO ATTACHMENTS ALLOWED)
Poland	YES	YES	PARTIALLY / SOMETIMES POSSIBLE	NO	NO
Portugal	YES	PARTIALLY / SOMETIMES POSSIBLE	NO	NO	NO
Romania	YES	PARTIALLY / SOMETIMES POSSIBLE	NO	NO	NO
Slovakia	NO	PARTIALLY / SOMETIMES POSSIBLE	NO	NO	YES
Slovenia	YES	NO	PARTIALLY / SOMETIMES POSSIBLE	YES	NO
Spain	YES	NO	YES	YES	NO
Sweden	YES	YES	YES	NO	YES
UK	NO	NO	YES	NO	NO

(red)	NO
(orange)	PARTIALLY / SOMETIMES POSSIBLE
(green)	YES
(black)	N/A (NO ATTACHMENTS ALLOWED)

5.3 Tax authorities' organisation

Member States have organised their tax authorities differently. Most Member States have organised their tax authorities based on the geographic location of the taxpayer.

Taxpayers will on that basis be appointed to a tax office based in the place where they are living. Some Member States have specific tax offices for foreign or non-resident taxpayers and some even have tax offices specialised in cross-border workers from neighbouring countries. In this paragraph we focus on the existence of such specific tax offices and their effectiveness. Whether or not questions are (obligatory) transferred to specialist offices is discussed in this paragraph as well.

Personal online tax portals where the taxpayer can access his/her personal information are available in some Member States. Because of the fact that such a personal online tax portal can facilitate handling tax affairs for (cross-border) taxpayers, an overview of countries that have such a portal is included at the end of this paragraph.

Specific tax offices

Twelve Member States have a specific tax office for non-resident taxpayers in addition to the tax offices allocated geographically by residence of the taxpayer. In the other sixteen Member States where such specific tax offices do not exist, the non-standard (foreign or non-resident) taxpayers are handled by general tax offices. Tax officers at these offices are generally very national orientated. Handling cases of non-resident taxpayers does, however, require a good understanding of both national and international legislation. The absence of tax officers specialised in non-resident situations leads to several difficulties in practice, as the tax offices have too little knowledge about and experience with cross-border cases. It will, therefore, take the tax authorities more time to handle these situations. Difficult and time consuming processes when dealing with the tax authorities could have a negative effect on the decision of individuals to move to another Member State or work across borders.

Furthermore, a difference between the ways similar cross-border cases are handled is noticeable. It is seen that when general tax officers handle cross-border cases, this causes a situation in which different decisions in similar circumstances are made. As a result, to a taxpayer it is unclear how his/her case will be treated, as the decisions are very much dependent on the specific tax officer handling the case. This increases the uncertainty for individual taxpayers, which can be regarded as an important obstacle.

Even though cross-border workers often work in neighbouring countries, only four Member States have specialised offices for this group. In the other 24 Member States, cross-border workers from neighbouring countries are not handled by specific tax offices specialised in individuals working in cross-border situations with neighbouring countries. This is seen less as a problem in countries that base their tax authorities on geographic location of the taxpayer. Taxpayers of neighbouring countries are then usually handled by the same tax office(s) (the one(s) close to the border) and these tax offices, therefore, have (more) experience with these situations and will make it possible for taxpayers to handle their tax affairs in an efficient way. Even so, the risk of different treatment of similar cases is higher in the absence of specialised tax offices (for cross-border workers from neighbouring countries).

In the following table we present the Member States that have specific tax offices dealing with specific groups of individuals.

Specific tax offices dealing with foreign or non-resident taxpayers	**No specific tax offices for foreign or non-resident taxpayers**	**Specialised offices for cross-border workers from neighbouring countries**	**No specialised offices for cross-border workers from neighbouring countries**
Austria, Belgium, Cyprus, Denmark, France, Latvia, Malta, Netherlands, Poland, Portugal, Slovenia, United Kingdom	Bulgaria, Croatia, Czech Republic, Estonia, Finland, Germany, Greece, Hungary, Ireland, Italy, Lithuania, Luxembourg, Romania, Slovakia, Spain, Sweden	Denmark, Finland, Luxembourg, Netherlands	Austria*, Belgium**, Bulgaria, Croatia***, Cyprus, Czech Republic, Estonia, France, Germany****, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom

*No specialist tax office, but in practice cross-border worker situations are transferred to specialist departments which deal only with these situations.

** Not officially in front-office function, but back-office support cells exist for the inspectors. Furthermore, tax authorities cooperate with the Dutch and German tax authorities.

*** No specialist office, but a specialised advisory division exists within the tax authority's central office.

**** No specialist tax office, but the German tax authorities cooperate with the Dutch and Belgium tax authorities.

In sixteen Member States, foreign nationals do not have the possibility to be assisted by a specific tax office for foreign or non-resident taxpayers.

Belgium proves that specialised offices definitely have added value for cross-border workers. Non-resident cases are automatically handled by a separate specialised office and this procedure is regarded to be highly effective in Belgium.

For many Member States that do not have a specific tax office dealing with foreign or non-resident taxpayers, budget is a main constraint to introduce such a specialist office. When setting up a specialist tax office is not feasible, there could be other alternatives considered. Member States could arrange for specialist training about cross-border situations for all or certain tax officers in each or certain tax offices. In addition, the rules could be sharpened for requesting assistance from a more specialist colleague. We will discuss the transfer of certain cases to specialists within the tax authorities in more detail in the next paragraph. Also, information sharing about cross-border situations and sharing who the specialists are within the tax authorities for cross-border cases will help increase awareness amongst tax officials. It will help to create more openness about the fact that assistance might be needed and is available.

Transfer to a specialist

Whenever a question is raised with a representative at a tax office not specialised in non-resident or cross-border individuals, that representative is in most Member States not obliged on the basis of local rules and policies to transfer the question/file to a specialist colleague. It would be better for the taxpayer involved if its case was directly transferred and handled by a specialist, as it would reduce both the time spent and the risk of incorrect treatment by the tax authorities.

In the following table we present the Member States that respectively do and do not transfer questions relating to non-resident or cross-border taxpayers to a specialist office or colleague (either based on rules or policies or based or on experience).

Question is transferred to a specialist	Question not transferred to a specialist
Austria, Croatia, Denmark, Finland, France, Hungary, Italy, Malta, Poland, Slovenia, Sweden*, United Kingdom	Belgium, Bulgaria**, Cyprus, Czech Republic, Estonia***, Germany, Greece, Ireland, Latvia, Lithuania, Luxembourg, Netherlands, Portugal, Romania, Slovakia, Spain

* No obligation to transfer on the basis of legislation or policies, but in practice questions relating to non-resident or cross-border situations are transferred to a specialist.

** There are no specialist tax offices except a directorate on application of double tax treaties.

*** Depending on the subjective decision a specific tax officer makes.

It is interesting to see that in countries like Belgium, Germany, the Netherlands and Luxembourg it is not obligatory that questions relating to cross-border workers are transferred to a specialist within the tax authorities. This is because these Member States have a large number of cross-border workers and even non-specialists may have the required experience to handle the questions at hand. They can often consult specialists at their own discretion. In the Netherlands, a specific tax office exists that handles all cases of non-resident taxpayers and taxpayers benefitting from a beneficial expatriate facility. Another tax office is specialised in cross-border workers from Belgium. However, cases of individuals who come to live (and work) in the Netherlands from other Member States not benefitting from the expatriate facility are handled by the local tax office closest to where the individual is living.

In Austria all cases are initially handled by a general tax officer. This officer will then decide whether the case should be transferred to a subject matter specialist or transferred to one of the tax departments which are dealing only with cross-border workers. Practice shows that tax officers do actually transfer questions to these specialist departments if necessary.

In Bulgaria, specialist tax offices do not exist so that questions are always handled by a general tax officer. In the Czech Republic, the same applies and this is regarded generally in the Czech Republic as providing little legal security.

To make sure that more questions and cases are handled by the right specialists at the tax authorities, Member States could introduce a protocol describing situations and the appropriate colleagues or offices to consult. This could be made into a mandatory policy.

Online tax portal

Nineteen Member States have a personal online tax portal where taxpayers can access personal tax information. In general, this portal is available for both residents and non-residents. Usually, a tax registration number is required in order to obtain access to the online portal. In some Member States it is not only possible for the taxpayer himself to access the online portal, but tax advisers can consult the tax portal of their clients as well. This is of great value, especially to individuals living in a foreign country or cross-border workers, because it makes it easier to access the relevant information and one is less dependent on correspondence sent to an address abroad. Unfortunately, not all Member States have an online portal yet. In nine Member States individual taxpayers do not have the possibility to access personal tax information online, which is regarded as a practical obstacle.

In the following table we show which Member States do and do not have an online tax portal for taxpayers.

Online tax portal available	No online tax portal available
Austria, Belgium, Cyprus*, Denmark, Estonia, Finland, France, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Portugal, Slovakia, Slovenia, Spain, Sweden, United Kingdom	Bulgaria, Croatia, Czech Republic, Germany, Luxembourg, Malta, Netherlands, Poland, Romania

*There is no official online tax portal in Cyprus, but taxpayers can use Taxisnet to submit a tax return electronically and have access to information such as the status of their tax returns.

Although most Member States have an online tax portal, the question whether this portal is available for both residents and non-residents is very important to cross--border workers. Non-resident taxpayers are not officially excluded from the use of the online tax portal in all Member States where the online portal is available. However, access to the online portal can be organized in a way that makes it difficult for non-residents to actually obtain access to the online tax portal. In Lithuania, for example, taxpayers without a Lithuanian bank account need to file a special request in order to access the online portal. Another example is Finland. In this Member State, taxpayers need a Finnish individual online banking code to access the portal.

In the following table we summarise the requirements for obtaining access to the online tax portal in the nineteen Member States that provide such an online portal. In addition, we provide details about the online portal where relevant.

Country	Availability of the online tax portal
Austria	(Tax) registration number required. Tax advisers have access to the portal of their clients as well.
Belgium	(Tax) registration number required.
Cyprus	(Tax) registration number required. Portal is available in English as well.
Denmark	(Tax) registration number required Portal only available in Danish.
Estonia	A contract for the use of the portal is required.

	Portal available in English and Russian as well.
Finland	Finnish individual online banking codes are required. In practice cross-border workers working in Finland for a relatively short period do not use the online tax portal frequently.
France	(Tax) registration number required.
Greece	(Tax) registration number required. Currently only available in Greek. Plans to make it available in English in the future as well.
Hungary	(Tax) registration number required. Portal is only available in Hungarian.
Ireland	(Tax) registration number required). Employees can access their personal tax information through 'PAYE Anytime' which allows for refund claims to be made, updates of tax credits and request of forms / balancing statements.
Italy	(Tax) registration number required. Tax advisers have access to the portal of their clients as well.
Latvia	(Tax) registration number required.
Lithuania	Automatic access if a taxpayer has a Lithuanian bank account. In absence of a Lithuanian bank account, a special request has to be filed in order to obtain access. Tax portal is available in English as well.
Portugal	(Tax) registration number required. Portal only available in Portuguese.
Slovakia	(Tax) registration number required. Portal is only available in Slovakia.
Slovenia	Individual taxpayer communicates through a form to the tax authorities to allocate which access he/she wants to obtain on the portal. Only partially available in English.
Spain	(Tax) registration number required. Through this portal the Spanish tax authorities assist with the filing of tax returns. Only partially available in English.
Sweden	Taxpayers have to be registered with electronic identity. Portal only available in Swedish.
United Kingdom	(Tax) registration number required.

	Taxpayer has to be registered for online services.

The fact that tax advisers have direct access to the personal tax portal of their clients could be regarded as a best practice in Austria, Italy and the United Kingdom. It reduces the amount of correspondence between clients and tax advisers and could reduce the time of handling tax affairs.

The following chart summarises the findings of this paragraph:

- Which Member States have specific tax offices dealing with foreign or non-resident taxpayers;
- Which Member States have specialised tax offices for cross-border workers from neighbouring countries;
- Which Member States have an online tax portal available for taxpayers.

Country	Specific tax offices dealing with foreign and non-resident taxpayers	Specialized offices for cross-border workers from neighbouring countries	Specific agreements cross-border workers from neighbouring countries	Online portal available for taxpayers
Austria	AVAILABLE	NOT AVAILABLE	AVAILABLE	AVAILABLE
Belgium	AVAILABLE	NOT AVAILABLE	AVAILABLE	AVAILABLE
Bulgaria	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE
Croatia	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE
Cyprus	AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Czech Republic	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE
Denmark	AVAILABLE	AVAILABLE	AVAILABLE	AVAILABLE
Estonia	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Finland	NOT AVAILABLE	AVAILABLE	AVAILABLE	AVAILABLE
France	AVAILABLE	NOT AVAILABLE	AVAILABLE	AVAILABLE
Germany	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE	NOT AVAILABLE
Greece	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Hungary	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Ireland	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Italy	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE	AVAILABLE
Latvia	AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Lithuania	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Luxembourg	NOT AVAILABLE	AVAILABLE	AVAILABLE	NOT AVAILABLE
Malta	AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE
Netherlands	AVAILABLE	AVAILABLE	AVAILABLE	NOT AVAILABLE
Poland	AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE
Portugal	AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Romania	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE
Slovakia	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Slovenia	AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Spain	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE
Sweden	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE	AVAILABLE
UK	AVAILABLE	NOT AVAILABLE	NOT AVAILABLE	AVAILABLE

(red)	NOT AVAILABLE
(green)	AVAILABLE

5.4 Tax registration numbers

A tax registration number is required for taxpayers in all Member States. Member States require their taxpayers to obtain a tax number specifically for their country and nowhere is it possible to use the tax registration number from another Member State. In most Member States for which the tax registration number is obtained, the number may be used for other purposes than tax - such as health care - as well.

Application
In three Member States, a tax registration number is granted to taxpayers automatically. In Belgium, France and Germany, an individual coming to live or work in the country does not have to apply for a tax registration number, since it is automatically granted by the tax authorities when an income tax return is filed (Belgium and Germany) or when the first assessment is issued (France). In the other 25 Member States, however, taxpayers need to apply for a tax registration number.

In twelve of the Member States, the tax registration number has to be obtained in person. Cross-border taxpayers in these Member States are faced with the obligation to personally apply for a tax registration number. Mostly, taxpayers will have to go to the municipality in person in order to apply for the number, which can often be done at the same time as registration at the municipality. Especially for non-resident cross-border workers this could be regarded as an obstacle, since they have to be physically present to obtain their number. This can be time-consuming and inconvenient for them. The form that has to be filled in for the application is in some Member States available in other languages than the country's official language(s).

The tax authorities of the other thirteen Member States offer the possibility to apply for a tax registration number in writing or online. In ten of these Member States, this possibility exists for both resident and non-resident taxpayers. In Ireland, it is only possible for non-residents to apply for a tax registration number in writing or online. Irish residents can only apply for the number in person. Austria and Estonia provide the possibility of an application in writing or online for residents only.

In the following table we show how taxpayers have to apply for their tax registration number in each Member State.

Application tax registration number has to be done in person	Application tax registration number in writing possible for resident taxpayers only	Application tax registration number in writing possible for non-resident taxpayers only	Application tax registration number in writing possible for both resident and non-resident taxpayers
Bulgaria, Croatia, Cyprus, Finland, Greece, Italy, Latvia, Luxembourg*, Netherlands**, Portugal, Romania, Spain	Austria, Estonia***	Ireland	Czech Republic, Denmark, Hungary, Lithuania, Malta, Poland, Slovakia, Slovenia, Sweden, United Kingdom

*A tax registration number is granted to each person upon registration at the beginning of the employment (resident taxpayers).

**Only one exception, non-resident directors of a company resident in the Netherlands can obtain the number in writing if they are never or only very limitedly present in the Netherlands.

***Number should be applied in person, unless signed with the Estonian digital signature (an Estonian residence permit is required).

Time of issuing
In general, a tax registration number is granted within a short period of time, approximately a week. Some tax authorities are able to provide the tax registration number immediately. Other Member States know a longer period for issuing the number, which takes up to several weeks. It is interesting to point out that Sweden is the only Member State where it can take up to several months to obtain the tax registration number (depending on the complexity of the specific case). It is inconvenient for taxpayers if they have to wait a long period to obtain the number, because this number is essential to handle their tax affairs. In addition, employers may not be able to fulfil their wage tax reporting obligations without a tax registration number of an employee.

Other requirements
In ten Member States, taxpayers can only apply for a tax registration number with an address in the country. Some Member States officially do not accept an address outside the country, but in practice will grant a tax registration number anyway if a taxpayer applies with an address outside the country. In the ten Member States where an address in the country is necessary, at least an address of a correspondence agent or a representative has to be provided. This could lead to difficulties for cross-border workers that are not able to provide such an address because of the fact that they do not have an address inside the country nor have a representative.

In the following table we show which Members States require an address inside the country to apply for a tax registration number.

Address inside the country necessary	Address outside the country accepted
Croatia, Cyprus, Denmark, Greece, Italy, Latvia, Lithuania, Romania, Slovakia, Spain	Austria, Bulgaria, Czech Republic, Estonia, Finland, Germany, Hungary, Ireland, Luxembourg, Malta, Netherlands, Poland, Portugal, Slovenia, Sweden, United Kingdom

In Belgium, France and Germany, it is not necessary to provide an address to the tax authorities in order to obtain a tax registration number. In all three Member States an application for a tax registration number is not required, since the tax authorities automatically grant a tax registration number to taxpayers.

5.5 Tax return process

Filing a tax return is an obligation that most resident taxpayers of a Member State have to fulfil regardless of where their income is derived. Limited liability to taxation usually applies to individuals who do not have their residence in a Member State but derive income from this Member State. Filing a tax return in another Member State is complex for most individuals. Each of the Member States has their own filing procedures and regulations. Not only do they have different filing deadlines, but they also use different systems. We have already discussed the obstacles caused by limited information and language barriers. In this paragraph we will discuss the possibility to file a tax return online and the existence of pre-filled tax returns.

Online tax return filing

Tax returns may be filed online in most Member States. Croatia and the Czech Republic are the only two Member States that require paper returns to be filed. Although online filing is possible in the other 26 Member States, this does not automatically imply that the possibility of online filing is available for all types of income and for all taxpayers. In twenty Member States that offer online tax return filing, this is possible for all sources of income. In some of the Member States, the sources of income for which an online tax return can be filed are limited. In Bulgaria for example, online filing of tax returns is not possible for local taxes, such as real estate taxes. In Greece, foreign interest, dividend and capital gains from sale of shares in a foreign stock exchange should be declared with a special filing on paper during the year. Employment income is excluded from online filing in Ireland. In Romania, online filing is only possible for employment income and income from independent activities.

In the following table we summarise for each Member State whether online filing of a tax return is possible and whether this is possible for resident and non-resident taxpayers.

Online filing of tax return not possible	Online filing of tax returns available for both resident and non-resident taxpayers	Online filing of tax returns available for resident taxpayers only	Online filing of tax return possible for all income
Croatia, Czech Republic	Austria, Belgium, Bulgaria*, Cyprus, Denmark, Estonia, Finland*, France, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands**, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom	Germany	Austria, Belgium, Cyprus, Denmark, Estonia, Finland, France, Germany, Hungary, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands**, Poland, Portugal, Slovakia, Sweden, United Kingdom

* Only a part of the non-resident taxpayers can file a tax return online.

** Online filing of a tax return is not possible in migration years (years with a resident and non-resident period).

Online filing of tax returns is possible for both resident and non-resident taxpayers in 25 Member States. Non-resident taxpayers are excluded from online filing of tax returns in Germany. Cross-border employees that do not reside in Germany but work in Germany, cannot file a tax return online and this could be regarded as an obstacle to them. Non-residents of Germany have to file a paper tax return, which is less convenient than online filing and can be more complex compared to online filing. When filing a tax return online, a taxpayer is mostly guided through the questions based on answers given, where with paper filing referrals to certain questions can be less clear.

Generally, a taxpayer is required to have a certified digital signature before a tax return can actually be filed online.

Pre-filled tax returns

Fifteen Member States provide the service of pre-filled tax returns. The other thirteen Member States do not offer pre-filled tax returns. In nine Member States, pre-filled tax returns are available for both resident and non-resident taxpayers. Six of the Member States provide a pre-filled tax return service only to resident taxpayers. Cross-border workers who work in one of these six Member States but have their residence in another Member State, cannot make use of pre-filled tax returns, whereas residents of these Member States can. Although the absence of pre-filled tax returns is, in general, not regarded as a real obstacle, pre-filled tax returns facilitate the ease of filing a tax return and as such help somewhat when filing a tax return is more complex because of other obstacles, like limited information provision and language barriers.

In the following table we show which Member States offer the service of pre-filled tax returns and for which groups of taxpayers these are available.

Pre-filled tax returns not available	Pre-filled tax returns available for both residents and non-resident taxpayers	Pre-filled tax returns only available for resident taxpayers
Austria, Bulgaria, Croatia, Cyprus, Czech Republic, Germany, Greece, Italy, Luxembourg, Poland, Romania, Slovakia, United Kingdom	Denmark*, Estonia, Finland**, France, Ireland***, Latvia, Malta, Spain, Sweden	Belgium, Hungary, Lithuania, Netherlands, Portugal, Slovenia

*In general, an assessment is automatically issued without filing a tax return. In case this is not possible the Danish tax authorities will send a service letter which is roughly equivalent to a (partially) pre-filled tax return.

**Pre-filled tax returns available for residents and non-residents who are expected to receive Finnish sourced income that is not subject to tax-at-source withholding.

*** Where an individual has submitted an income tax return in the previous year, it is possible to obtain a pre-filled tax return.

In the following chart we summarise the findings of paragraph 5.3 to 5.5:

- Is a personal tax portal available?
- Can resident taxpayers obtain a tax registration number in writing?
- Can non-resident taxpayers obtain a tax registration number in writing?
- Is online filing of tax returns available for resident taxpayers?
- Is online filing of tax returns available for non-resident taxpayers?

Country	Is a personal online tax portal available?	Can resident taxpayers obtain a tax registration number in writing?	Can non-resident taxpayers obtain a tax registration number in writing?	Is online filing of tax returns available for resident taxpayers?	Is online filing of tax returns available for non-resident taxpayers?
Austria	Yes	Yes	No	Yes	Yes
Belgium	Yes	Yes	Yes	Yes	Yes
Bulgaria	No	No	No	Yes	Yes
Croatia	No	No	No	No	No
Cyprus	Yes	No	No	Yes	Yes
Czech Republic	No	Yes	Yes	No	No
Denmark	Yes	Yes	Yes	Yes	Yes
Estonia	Yes	Yes	Yes	Yes	Yes
Finland	Yes	No	No	Yes	Yes
France	Yes	N/A	N/A	Yes	Yes
Germany	No	N/A	N/A	Yes	No
Greece	Yes	No	No	Yes	Yes
Hungary	Yes	Yes	Yes	Yes	Yes
Ireland	Yes	No	Yes	Yes	Yes
Italy	Yes	No	No	Yes	Yes
Latvia	Yes	No	No	Yes	Yes
Lithuania	Yes	Yes	Yes	Yes	Yes
Luxembourg	No	Yes	Yes	Yes	Yes
Malta	No	Yes	Yes	Yes	Yes
Netherlands	No	No	Partially/sometimes possible	Yes	Yes
Poland	No	Yes	Yes	Yes	Yes
Portugal	Yes	No	Partially/sometimes possible	Yes	Yes
Romania	No	No	No	Yes	Yes
Slovakia	Yes	Yes	Yes	Yes	Yes
Slovenia	Yes	Yes	Yes	Yes	Yes
Spain	Yes	No	No	Yes	Yes
Sweden	Yes	No	Yes	Yes	No
UK	Yes	Yes	Yes	Yes	Yes

Red	NO
Amber	PARTIALLY/SOMETIMES POSSIBLE
Green	YES
Black	N/A (NO TAX REGISTRATION NUMBERS)

5.6 Tax assessments and relief double taxation

Income taxes are assessed based on the income reported by employers and other third parties (such as banks) and the annual personal income tax filing of the taxpayer. In general, tax authorities issue a tax assessment to assess the tax payable or refundable. Some Member States have a so-called self-assessment system. Taxpayers in these Member States will pay/receive a tax refund based on the tax return that is filed without an assessment issued by the tax authorities. The possible obstacles relating to the absence of a tax assessment will be discussed in this paragraph. The timing of issuing tax assessments in the different Member States will also be discussed.

In the following table we show which Member States do and do not issue tax assessments upon filing a tax return.

Tax assessment issued	Tax assessment (in principle) not issued
Austria, Belgium, Croatia, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Ireland, Luxembourg, Malta, Netherlands, Portugal, Romania, Slovenia, Sweden.	Bulgaria, Czech Republic, Hungary, Italy, Latvia, Lithuania, Poland, Slovakia, Spain, United Kingdom

Self-assessment system

Although the self-assessment system in itself generally works well, the fact that some countries do not provide taxpayers with a tax assessment could result in tax obstacles, because of the conditions set by tax authorities in other Member States in order to grant a relief for double taxation. In ten Member States, taxpayers are required to provide the tax authorities with a tax assessment from another country in order to obtain relief for double taxation.

In the following table we show the Member States that require submitting a tax assessment from another country before granting relief of double taxation.

Tax assessment has to be provided	Tax assessment sometimes has to be provided	Tax assessment does not have to be provided
Austria, Belgium, Croatia, Denmark, Greece, Ireland, Italy, Latvia, Portugal, Sweden	Bulgaria, Czech Republic, France, Germany, Netherlands*, Slovakia	Cyprus, Estonia, Finland, Hungary, Lithuania, Luxembourg, Malta, Poland, Romania, Slovenia, Spain, United Kingdom

* An assessment is only requested when the tax return is audited by the tax authorities.

A tax return of the other country instead of a tax assessment might be accepted as such proof. Sometimes tax authorities do, however, request a tax assessment of the other country in order to grant relief for double taxation. If the other country does not provide a tax assessment, it will be impossible for the taxpayers to meet at least one of the criteria for the relief for double taxation. The risk of double taxation is an obstacle for cross-border workers living in these Member States.

Bulgaria and Slovakia do not issue tax assessments, but do sometimes request a tax assessment in order to grant relief for double taxation. Italy and Latvia do not issue tax assessments, but do request a tax assessment of another country before relief for double taxation is granted.

The tax authorities of four Member States (Cyprus, Hungary, Romania and Slovenia) request taxpayers to provide proof of actual tax payment in another country. In order to obtain relief for double taxation, a taxpayer is required to prove that tax is actually paid in another country. A tax return or tax assessment of the other country is not sufficient.

Time of issuing

When a taxpayer has to provide a tax assessment of another country when requesting relief for double taxation, the time of issuing a tax assessment in the other country is of relevance. If the other country takes a long time to issue a tax assessment, this could be regarded as an obstacle for cross-border taxpayers. They will not be able to obtain relief for double taxation until they receive the tax assessment. In some cases this could lead to the situation that taxpayers have to wait years before relief for double taxation is granted, resulting in a cash flow disadvantage for the individual or his/her employer (where the employer is offering a solution to protect the employee from the cash flow disadvantage). Timing differences in assessments are not only an obstacles when needed to obtain relief of double taxation. Also having to pay tax in one Member State while expecting a refund in another Member State, may lead to a cash flow disadvantage. An example could be where a cross-border worker lives in Member State A while working in Member State B. His/her employer in State B fully withholds wage tax and pays this tax to the tax authorities of State B. The taxpayer has to file a resident tax return in State A reporting worldwide income. State A will grant relief of double taxation for income related to all work days taxable in State B. Any work days in State A are effectively taxed in State A. Consequently, the taxpayer will have to pay tax upon filing his tax return/receiving an assessment in his/her home country (State A). In State B he/she can claim a refund for work days outside the country. When the timing of the tax payable in State A differs from receiving a refund in State B, this can be a tax flow issue and causes an obstacle for the taxpayer. It is in this example also possible that the timing of the assessments provides a cash flow advantage for the taxpayer.

Greece is the only Member State where the tax authorities issue a tax assessment immediately. In most Member States it will take from a few weeks up until a year to issue a tax assessment. Generally, it will take the tax authorities in Malta several years to issue a tax assessment. Maltese taxpayers experience this as a main tax obstacle in Malta.

Further timing issues are identified when tax years differ in Member States or when the tax filing deadlines vary. In all but one Member State the tax year runs from 1 January through 31 December. The only exception to this is the United Kingdom, where the tax year runs from 6 April through 5 April. The different tax year in the United Kingdom provides administrative complexities to individuals filing tax returns in more than one country among which the United Kingdom. For example, payments from the work country payroll may have to be recalculated manually by the individual to be able to report in the home country tax return.

Tax return filing deadlines vary per Member State mostly between 1 March through 1 July in the year after the tax year has ended. Only a few Member States have filing deadlines in the second half of the year after the tax year has ended (Ireland 31 October, Italy 30 September). The United Kingdom filing deadline is 31 October, approximately six months after the tax year has ended. Belgium shows a best practice as non-resident taxpayers are granted a more lenient filing deadline (30 September) compared to resident taxpayers (30 June). Extension of the filing deadline is mostly only granted in three different situations, 1) making use of a tax consultancy firm, 2) making use of electronic filing possibilities and 3) upon request under special circumstances.

Making use of the electronic filing possibilities is in a number of Member States rewarded with a filing extension (Belgium, Cyprus, France, Ireland and Portugal). In Spain, non-resident taxpayers may be eligible for an extension. In the Czech Republic, the Netherlands and Slovakia a three-month filing extension is available for every individual taxpayer upon request. In Hungary, a filing extension can be obtained for six months.

The different filing deadlines result in different timing of assessments.

In the following chart we summarise the findings of paragraph 5.6:

- Do the tax authorities issue tax assessments?
- Do the tax authorities request a tax assessment in order to grant relief for double taxation?
- Do the tax authorities request a tax return in order to grant relief for double taxation?
- Do the tax authorities request proof of tax actually paid in in another country in order to grant relief for double taxation.

In a separate chart we show whether in all different Member State combinations there could be an issue when claiming relief of double taxation.

Country	Do the tax authorities issue tax assessments?	Do the tax authorities request a tax assessment in order to grant relief for double taxation?	Do the tax authorities request a tax return in order to grant relief for double taxation?	Do the tax authorities request proof of tax actually paid in order to grant relief for double taxation?
Austria	YES	YES	NO	NO
Belgium	YES	YES	NO	SOMETIMES
Bulgaria	NO	SOMETIMES	SOMETIMES	SOMETIMES
Croatia	YES	YES	NO	NO
Cyprus	YES	NO	NO	YES
Czech Republic	SOMETIMES	SOMETIMES	YES	NO
Denmark	YES	YES	NO	SOMETIMES
Estonia	YES	NO	SOMETIMES	SOMETIMES *
Finland	YES	NO	YES	SOMETIMES
France	YES	SOMETIMES	SOMETIMES	NO
Germany	YES	SOMETIMES	YES	NO
Greece	YES	YES	NO	NO
Hungary	NO **	NO	NO	YES
Ireland	YES	YES	NO	NO
Italy	NO	YES	NO	YES
Latvia	NO	YES	NO	YES
Lithuania	NO	NO	SOMETIMES ***	NO
Luxembourg	YES	NO	NO	NO
Malta	YES	NO	NO	NO
Netherlands	YES	YES	SOMETIMES	SOMETIMES
Poland	NO	NO	SOMETIMES	SOMETIMES
Portugal	YES	YES	NO	NO
Romania	YES	NO	NO	YES
Slovakia	NO	SOMETIMES	SOMETIMES	NO
Slovenia	YES	NO	NO	YES
Spain	NO	NO	SOMETIMES	SOMETIMES
Sweden	YES	YES	YES	YES
UK	NO	NO	YES	NO

(red)	NO
(orange)	SOMETIMES
(green)	YES
*	Currently an increase of requests for proof
**	Extraordinary tax assessement can be issued in
***	Any kind of documentation that can prove that


Austria
Belgium
Bulgaria
Croatia
Cyprus
Czech
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
UK
Czech Republic
Country (left) does request a tax assessment
Country (left) does sometimes request a tax assessment
Country (left) does not request a tax assessment
Country (above) does issue a tax assessment
Country (above) does sometimes issue a tax assessment
Country (above) does not issue a tax assessment
Obstacle identified
Potential obstacle identified

The tax authorities in Cyprus, Ireland and the United Kingdom can issue a cheque to taxpayers without a national bank account instead of transferring the money to a foreign bank account. In the United Kingdom, it is possible to have a refund transferred to a bank account of another party (such as an employer) by filing a special request (Form R38). In Hungary, it is only possible for foreigners or Hungarian citizens without a Hungarian address to receive tax refunds into a foreign bank account. Hungarian citizens who have a Hungarian address are excluded from this possibility.

In Denmark, a NEM-KONTO account (an account used for multiple types of money transfers between the tax authorities and an individual) is necessary in order to receive a tax refund into a foreign bank account.

In Estonia, bank charges are borne by the taxpayer, which is regarded as an obstacle to use a foreign bank account when receiving tax refunds.

In the following chart we show for each Member State whether it is possible to receive tax refunds on a foreign bank account and whether it is possible to pay tax from a foreign bank account.

Country	Is it possible to receive tax refunds into a foreign bank account?	Is it possible to pay tax from a foreign bank account?
Austria	YES	YES
Belgium	YES	YES
Bulgaria	YES	YES
Croatia	YES	YES
Cyprus	NO	YES
Czech Republic	YES	YES
Denmark	YES	YES
Estonia	YES	YES
Finland	YES	YES
France	YES	YES
Germany	YES	YES
Greece	YES	YES
Hungary	SOMETIMES *	YES
Ireland	NO	YES
Italy	YES	YES
Latvia	YES	YES
Lithuania	YES	YES
Luxembourg	YES	YES
Malta	YES	YES
Netherlands	YES	YES
Poland	YES	YES
Portugal	NO	YES
Romania	NO	SOMETIMES **
Slovakia	YES	YES
Slovenia	YES	YES
Spain	YES	YES
Sweden	YES	YES
UK	NO	YES

(red)	NO
(orange)	SOMETIMES
(green)	YES
*	Not for Hungarian citizens
**	RON account required.

5.8 Dividends and interest

Dividends and interest are taxed differently in the various Member States. There can be differences in how the dividends and interest are taxed (how is the taxable income determined and what tax rates apply) and when the dividends and interest are taxed (at source at the moment of receipt or when filing a tax return). We identify tax obstacles when individuals receive dividends and interest from another Member State than where they reside. In this situation, a withholding of tax at source can lead to double taxation, while dividends and interest are typically allocated to the country of residence for taxation (on the basis of tax treaties). If so, withholding at source may be limited in case the tax treaty limits the right to taxation.

In the following table we show the Member States that withhold tax on dividends and interests at source.

Tax on dividends withheld at source	Tax on interest withheld at source
Austria, Belgium, Bulgaria, Croatia, Cyprus*, Czech Republic, Denmark, Finland, France, Germany*, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Spain, Sweden.	Austria, Belgium, Bulgaria, Cyprus*, Czech Republic, Estonia, Finland, France, Germany*, Greece, Hungary, Ireland, Italy, Latvia, Lithuania**, Luxembourg, Malta, Poland, Portugal, Romania, Slovakia, Spain, Sweden, United Kingdom.

*Only for resident taxpayers.

**Only for non-resident taxpayers.

The majority of Member States (21) withhold tax at source on both dividends and interest. In Denmark and the Netherlands, only tax on dividends is withheld at source. In Estonia, Slovakia and the United Kingdom on the other hand, only tax on interest is withheld at source. Dividends derived from profit for an accounting period beginning as of 1 January 2004 are not subject to tax in Slovakia. Slovenia is the only Member State that does not have a tax on dividends or interest withheld at source at all. In Croatia, interest is generally not taxable.

Lower or treaty rate applied at source

On the basis of tax treaties, dividend and interest income is usually allocated to the country of residence for taxation. In addition, most tax treaties allow the country of source to levy a (reduced) tax rate on dividends and/or interest (most common 10% or 15%). The country of residence usually allows a tax credit for this withholding at source. Since (bilateral) treaties often have provisions with regards to the taxation of dividends and interest, the possibility for non-residents to request a lower or treaty rate of withholding to be applied at source is relevant to determine the tax obstacles for cross-border workers. Austria is the only Member State that does not offer this possibility to non-resident taxpayers at all. In Denmark, only non-resident individuals working in the Nordic region can request a lower or treaty rate to be withheld at source. Non-residents working in other countries can, however, not request for a lower or treaty tax rate to be applied at source. In both Cyprus and Germany, non-residents are not subject to withholding taxes, so that the possibility of requesting a lower or treaty tax rate is not an issue. The way non-resident taxpayers have to request for a lower or tax treaty rate in the other 24 Member States varies. In both Hungary and Romania, a certificate of residency has to be presented. The request cannot be filed online. In Spain, the request can be filed online without any further conditions, while in Latvia an important condition to file the request online is that the taxpayer is a user of the EDS system. In Slovakia, taxpayers just have to inform the bank that tax on interest should not be withheld due to residency in another country.

Thresholds

The majority of Member States (19) do not apply thresholds based on which no interest and/or dividend income has to be reported. In Spain, whether or not thresholds apply depends on the tax residency of the taxpayer. In the United Kingdom, interest and/or dividend income would only need to be reported if the individual is required to file a self-assessment tax return (this requirement depends on the total amount of United Kingdom taxable income and the extent to which it has suffered tax withholding at source). Six Member States (Austria, Germany, Lithuania, Luxembourg, Slovenia and Sweden) apply a certain amount of income as a threshold.

5.9 Pensioners

The tax position of pensioners can differ per Member State. The reason for this is the different treatment for tax purposes of both pension accrual and pension payments. A number of Member States allow a tax beneficial pension accrual, i.e. employer share tax-free and employee share tax-deductible, and will levy tax on pension payments (EET system; Exempt contributions, Exempt investment income and capital gains of the pension institution, Taxed benefits). Other Member States will not allow a tax beneficial accrual, but will in turn not levy tax on the pension payments (TEE system; Taxed contributions, Exempt investment income and capital gains of the pension institution, Exempt benefits). A third treatment we identify, is when the pension contributions are exempt, but both the investment income and benefits are taxed (ETT).

Besides the differences in tax treatment of pensions based on national law, tax treaties concluded between Member States also contain different rules. Some tax treaties allocate the right to levy taxation on pension payments to the country of residence of the individual receiving the pension payments. Other tax treaties allocate the right to levy taxation on pension payments to the country of source, while also variations on these two scenarios exist (partly taxable in one country and partly in the other). As a result, after moving to another Member State at a certain moment in time it is possible that pension accrual has been taxed in one Member State, while the payments received from a pension are taxed in another Member State while residing there. This can result in double taxation and is as such an obstacle to move to another Member State. This situation can also occur reversed, resulting in no taxation at all. We see a trend that when newer tax treaties are concluded, the pension treatment is given more consideration. As most Member States apply the EET system, the obstacle described is not common. However, in the situations it does occur, it can be a substantial issue that has to be resolved by the home country.

The Netherlands shows a best practice by taxing only the pension payments that have been accrued tax-free (whether in the Netherlands or abroad). It Is, however, up to the individual to provide proof that the pension accrual has been taxed in the past. This is a potential obstacle, as individuals do not have an obligation to keep documents. While the Netherlands have always treated pensions based on the EET system, they are working on introducing a different tax treatment for pension built up on income above EUR 100,000, where contributions will be taxed and pension benefits will be tax-exempt.

For cross-border workers there can also be an obstacle. When an employee is assigned to work in another Member State while remaining in the home country pension, it is not always possible to receive the same tax benefit on pension accrual compared to the home country. The foreign pension scheme may not be allowed for tax-free accrual in the work state. Something similar can apply when participating in an occupational pension scheme in another Member State while the country of residence, where worldwide income has to be reported in the tax return, does not allow tax-free pension accrual of the foreign pension scheme. Relief of double taxation may solve this (partially), but not if a tax credit system is applied. In that situation, tax is due in the home country on the pension accrual, while there is no foreign tax to credit. While not resulting in double taxation at that time, the individual cannot benefit from the tax free pension accrual and could be faced with double taxation when receiving pension payments in the future.

As pension is generally very important to individuals while also a topic that people tend to find difficult, any uncertainty about how and where (future) pension payments will be taxed is an obstacle to move to a different Member State or work cross-border.

In eight Member States individuals can use an online portal in order to find their total benefits from company and/or state pension. This portal does, however, only show pension from that Member State. An online portal for pension is available in Belgium, Denmark, France, Italy, the Netherlands, Poland, Portugal and Sweden.

5.10 Bequests from another State

Eighteen out of 28 Member States have an inheritance tax. Inheritance tax liability can be based on many different criteria:[7]

- The (deemed) residence of:
  - The deceased;
  - The heir;
  - Either the deceased or the heir;
- The (deemed) domicile of:[8]
  - The deceased;
  - The heir;
  - Either the deceased or the heir;
- Citizenship/nationality of:
  - The deceased;
  - The heir;
  - Either the deceased or the heir;
- Deemed citizenship/secondary home of:
  - The deceased;
  - The heir;
  - Either the deceased or the heir;
- Situs;
- Territoriality[9].

In the following table we have listed the Member States that have an inheritance tax and the various criteria the Member States apply for identifying taxable events.

7 Formally, bequests can be taxed by either an inheritance tax (taxable object is the net-inheritance received by the heir(s)) or an estate tax (taxable object is the net-estate of the deceased at the time of death). In this study, the term inheritance tax refers both to inheritance taxes and estate taxes.

8 Domicile is the place where a taxpayer has the intention of staying permanently. The residence of the taxpayer on the other hand is the principal place of abode (regardless of the intention of the taxpayer to stay there). A taxpayer can have more than one place of residence, but only one domicile.

9 Situs and territoriality may seem the same. Taxation based on situs, however, taxes all assets located within a jurisdictions border. Taxation based on territoriality taxes all assets received within a jurisdictions border (regardless of where these assets are physically located).

EU MEMBER STATE	Residence deceased	Residence heir	Domicile deceased	Domicile heir	Nationality deceased	Nationality heir	Situs	Territoriality
Belgium	✓						✓	
Bulgaria	✓						✓	
Denmark			✓				✓	
Germany			✓	✓			✓	
Ireland	✓	✓					✓	
Greece	✓				✓		✓	
Spain		✓					✓	
France	✓	✓					✓	
Croatia								✓
Italy	✓						✓	
Lithuania		✓					✓	
Luxembourg			✓				✓	
Hungary							✓	✓
Netherlands	✓							
Poland	✓	✓			✓	✓	✓	
Slovenia								✓
Finland	✓	✓					✓	
United Kingdom			✓				✓	

Based on the wide range of criteria applied for levying inheritance tax, double taxation is potentially frequent.[10] Bilateral treaties to avoid double taxation are, however, not widely available. In the following table we summarise which Member States have concluded inheritance tax treaties that are in force today (green).[11]

Country	Belgium	Bulgaria	Croatia	Denmark	Finland	France	Germany	Greece	Hungary	Ireland	Italy	Lithuania	Luxembourg	Netherlands	Poland	Slovenia	Spain	UK
Belgium						1960												
Bulgaria																		
Croatia																		
Denmark					1989		1997				1968							
Finland				1989		1959								1955				
France	1960				1959		2009				1995						1963	1963
Germany				1977		2009		1953										1963
Greece							1953				1976						1920	
Hungary															1931			
Ireland																		1978
Italy				1968		1995		1976										1968
Lithuania																		
Luxembourg																		
Netherlands					1955													1980
Poland									1931									
Slovenia																		
Spain						1963		1920										
UK					1963	1963				1978	1968			1980				

[10] It must be noted that the inheritance taxes in the EU usually contain substantial exemptions for the surviving spouse and children of the deceased. Assuming these are the most common heirs, relatively small inheritances would not easily be subject to (double) taxation.

[11] Not included in the table are the treaties that have lost their relevance due to the abolishment of the inheritance tax by one or both of the contracting Member States.

The table indicates that double taxation treaties concerning inheritances are not only scarce, but also that existing treaties are relatively old. This is especially remarkable because mobility of EU citizens and capital has increased significantly over the last decades. The fact that only one new (and still relevant) treaty has been entered into since the year 2000 may therefore come as a surprise.[12]

However, most countries have unilateral rules that should provide relief of double taxation of inheritances. Only Croatia, Poland and Slovenia do not have such national regulations to prevent double taxation. However, in these countries the surviving spouse and children are fully exempt from inheritance tax.

The double taxation reliefs are quite similar for all Member States. Generally, they contain the following elements:

- Foreign tax paid concerning foreign situs assets is creditable. The credit does not exceed the domestic tax due that is attributable to the asset;
- In some Member States (e.g. France and the Netherlands) foreign inheritance tax that is not eligible for a credit can be taken into account as a debt in the taxable base;
- The relief is claimed in or together with the inheritance tax return;
- The foreign tax has to be paid before the relief is granted. Proof of payment is required.

Generally, claiming the unilateral relief does not give rise to major difficulties. Smaller obstacles can be identified including:

- The filing date of the domestic inheritance tax return is due before the foreign inheritance tax can be paid (e.g. in Finland the return must be filed within four months of the date of death for the taxpayer to claim his relief);
- In some cases a translation of foreign documents may be required;
- A foreign tax assessment may be required. There could be difficulties if the foreign tax assessment does not specify the taxable base.

These issues could be resolved fairly easy by expanding the deadline for claiming the relief and if the tax authorities would exchange information on inheritance taxes paid by non-residents.[13]

However, by their nature, unilateral rules have one fundamental drawback; they do not prevent all types of double taxation. The relief regarding the foreign object is based on domestic law, i.e. on domestic interpretations and qualifications. Consequently, double taxation arising as a result of interpretation mismatches, qualification mismatches and even different valuation mismatches are not resolved. These types of difficulties could be resolved if:

- The European Commission would issue a directive proscribing the taxable object of domestic inheritance tax laws;
- The European Commission would issue a directive containing the principles regarding double taxation relief (i.e. the principles from the recommendation);

[12] France – Germany (2009). Austria – Czech Republic (2000) and Austria – the Netherlands (2003) have lost most of their importance due to the abolition of the inheritance tax in the Czech Republic and Austria.

[13] Cf. Commission Recommendation of 15 December 2011 (2011/856/EU) sub 5.

- All Member States would enter into bilateral treaties with one another. However, this does not lie within the range of influence of the European Commission and given the limited amount of existing treaties and the large number of countries that levy inheritance tax, this would be a time-consuming solution;
- The European Commission would issue a directive which forces Member States to make sure their unilateral relief rules are adequate. This would mean all foreign inheritance taxes are *at least* a deductible debt.

5.11 Exit tax

Cross-border activities can be carried out in different ways. Commuting is one option often used in case of working in neighbouring countries. However, when an individual decides to work cross-border and actually moves to another Member State, he can be faced with the consequences of so-called exit tax.

The following table shows which Member States do and do not levy an exit tax on some sources of income or capital when an individual migrates abroad.

Exit tax	No exit tax
Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Netherlands, Portugal	Bulgaria, Croatia, Cyprus, Czech Republic, Estonia, Greece, Hungary, Latvia, Lithuania, Luxembourg, Malta, Poland, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom*

*No official exit tax. Rules that impose taxes on temporary non-residents might, however, be considered as a type of exit tax.

Ten Member States officially have an exit tax. This does not mean this automatically has a negative impact on individuals moving from these Member States to other Member States. The exit tax may, for example, only be applicable to certain sources of income, capital or property. Furthermore, Belgium and Finland do have an exit tax, but only in case a taxpayer leaves the European Union.

The following table shows the sources of income, capital or property that are subject to exit tax in each Member State that levies an exit tax.

Country	Exit tax on
Austria	(Investment) property
Belgium	For occupation pensions paid to Belgian nationals living in non-EEA countries
Denmark	For stocks, bonds and pension plans
Finland	For deferred capital gains*
France	For capital gains**
Germany	Income***
Ireland	Limited form of exit tax for certain shareholdings
Italy	Corporate tax subjects only
Netherlands	Pensions and substantial shareholdings
Portugal	Capital gains

* Only when emigrating out of the EEA and sales of shares received in the exchange within five years of the exchange.
** Only for taxpayers who lived in France for at least six years out of the ten preceding the departure from France
*** Only when an individual has been a German resident taxpayer for at least ten years.

As an exit tax is not recurring and only faced by individuals upon leaving the country, most individuals are not familiar with the tax and the administrative processes (like tax return filing) involved. Many individuals moving cross-border need professional assistance (involving expenses) to arrange the proper filings. Not engaging professional assistance may lead to non-compliance with the exit tax requirements and potentially leads to disputes with the tax authorities.

5.12 Member State arrangements on bilateral and/or multilateral cooperation and mutual agreement procedure ("MAP")

More and more Member States agree to work together to ensure correct taxation and avoid double taxation. Member States may, for instance, have special arrangements to share information about taxpayers. Information about arrangements between countries on bilateral or multilateral cooperation between Member States is, however, not commonly known.

Cooperation

Cooperation of tax authorities of different Member States can be organised in special teams. These teams are specialised in cross-border worker situations of the Member States involved. An example of a best practice of such cooperation is the cooperation of the Dutch, Belgian and German tax authorities. The members of a specially formed team inform individuals about the consequences of working cross-border for their tax position, social security position and pension. Another example of cooperation between Member States are the Benelux initiatives (Belgium, the Netherlands and Luxembourg). Unfortunately, most Member States do not have such a cooperation at this moment. Differences in the interpretation of tax treaties and the lack of a central point of knowledge about specific situations will, therefore, remain having a negative impact on cross-border workers in most Member States.

Neighbouring countries

Not only the lack of specialised offices (or teams) could be regarded as an obstacle. The fact that short trips to a neighbouring country could already attract a tax liability and the subsequent tax return filing obligation is an obstacle to individual taxpayers as well. Specific agreements providing a solution to this problem are unfortunately not very common.

Almost all Member States have tax treaties in place with neighbouring countries. These are general tax treaties which do not have special provisions on cross-border workers from neighbouring countries. Although many of the cross-border employees work in neighbouring countries, only ten Member States have specific agreements for this group of individuals with neighbouring countries. Eighteen Member States do not have such specific agreements with neighbouring countries.

Income tax treaties concluded between the Member States are generally bilateral. Only the Nordic countries (Denmark, the Faroe Islands, Finland, Iceland, Norway and

Sweden) have concluded a multilateral income tax treaty. This treaty has functioned fairly well in practice and is to be regarded as a best practice.

Germany has so-called Grenzgängerregelungen, specific agreements for cross-border workers from neighbouring countries with both France and Austria, that determine which country has the right to levy taxes.

The Netherlands shows us several best practices when dealing with cross-border workers. Besides the cooperation with Belgium and Germany and within the Benelux, the Netherlands has also introduced special measures for cross-border workers in neighbouring countries. In the tax treaty concluded between the Netherlands and Belgium, a clause has been included that any individual living in the Netherlands while working in Belgium, will be financially compensated by the Dutch tax authorities if the combined tax due in the Netherlands and Belgium exceeds what the individual would have paid living and working in the Netherlands only. The new tax treaty concluded between the Netherlands and Germany (not yet come into force) contains a similar clause. In addition, the Netherlands and Germany have concluded a special agreement on the allocation of termination payments for individuals who have worked in both countries.

Mutual Agreement Procedure

Tax treaties often provide for a special consultation procedure, the so-called Mutual Agreement Procedure (MAP). The MAP arranges that in case the tax treaty does not provide a solution for the avoidance of double taxation that this can be separately agreed upon between the countries involved. An example of a situation where a MAP can be requested is when two Member States consider a taxpayer as resident under domestic tax rules and, in addition, both assert that the taxpayer is a resident of their country for purposes of the tax treaty.

Even though most tax treaties will provide for the possibility to have a MAP, these are not commonly used for cases of private individuals. The tax treaty in itself will in most cases provide for the allocation of the right to taxation between the countries involved, as a result of which there will be no need to actually use the MAP. In addition, information about the procedure is not commonly known to private individuals and a procedure generally takes a long time (up to several years). Information about the result of a MAP procedure is generally not shared as a MAP is a procedure which is considered case-specific. Not sharing the results of a MAP means that no certainty about the treatment of specific cases is provided, which is an obstacle for individuals in the same situation. To be able to make use of MAPs, the assistance of experienced tax practitioners may be needed, which is not a route that is open for all private individuals facing a (double taxation) situation that requires a MAP. First of all, the individual has to recognise the situation as one requiring a MAP, which may be difficult with a lack of experience in cross-border situations and lack of information sources. Secondly, the tax official handling the case may not recognize the case as one requiring a MAP, resulting from a lack of experience with MAPs or cross-border situations or may not take action without an active request from the taxpayer. Finally, requesting the assistance of an experienced tax practitioner will be costly for a private individual.

Most Member States have published specific guidance on how to make a MAP request and how they conduct their MAP cases. For the 21 Member States that are a member of the OECD, these country profiles are published on the website of the OECD.[14]

In Belgium, an increase of the number of MAPs is notable. The number of MAPs has increased partially due to the fact that the taxable moment for stock options in Belgium is the moment of granting the options instead of the moment of exercising them, as in most other countries.

5.13 Intra-Community transfer of cars

When moving from one Member State to another Member State, individuals might decide to bring along their car. In practice, this can be a costly process because of additional taxes and special levies. Furthermore, (the additional costs of) an obligatory registration of the car in the other Member State could form an obstacle to bring your car when moving to another Member State. In practice, individuals are often not fully aware of the consequences of bringing their car from one Member State into another Member State.

VAT

The average VAT rate is 20%. Some Member States apply a higher VAT rate - such as Croatia and Sweden (25%), Finland (24%), Poland en Portugal (23%). Luxembourg on the other hand, has a rate of 15%. Whether or not VAT has to be paid when transferring a car to another Member State depends on the qualification of a car as a so-called 'used car', since VAT is not due for the transfer of used cars by private individuals (note that if a private individual transfers a new car from one Member State to another, VAT is due in the Member State of destination; a new car is a car not older than six months or a car which has driven less than 6,000 kilometres). In the United Kingdom, no VAT is due for cars that are adapted for disabled use.

National authorities are entitled to check, when registering vehicles, whether VAT has been correctly paid.

Registration and circulation taxes

Currently, there is no harmonisation at EU level of car registration and circulation taxes. Apart from Directive 83/182/EEC, Member States are free to apply taxes (other than VAT) on passenger cars, as long as these taxes are in line with the general principles of EU law.

Directive 83/182/EEC provides rules on tax exemptions within the EU for temporary use of a car in another Member State (outside the residence state). For private cars, the temporary use is exempt from registration and circulation taxes, provided that the individual transferring the vehicle has his normal residence in another Member State and the vehicle is not disposed of or hired out in the Member State of temporary use or lent to a resident of that State. Temporary use is a period of maximum six months. In situations other than those covered by the Directive, Member States are, in principle, allowed to levy registration and/or additional taxes. As a result, individuals living close to the border, sometimes even neighbours who live in different Member

[14] Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Luxemburg, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, the United Kingdom

States, are not able to borrow each other's car without the possibility of the owner of the car being confronted with registration and circulation taxes.

Additional taxes and special levies

In 22 Member States, an individual will face a form of additional tax when transferring a car from another Member State. All Member States apply their own set of rules and there is no uniformity. Many differences in the applicable taxes, tax rates, registration fees and registration requirements exist.

In some Member States the rate of additional tax depends on the amount of CO2 emission (Ireland, Luxembourg and Portugal).

Bulgaria, Germany, Latvia, Lithuania, Spain, and Sweden could be regarded as exceptions, since they are the only Member States that do not levy additional taxes and special levies at all when a car is transferred from another Member State.

Exemption of tax or other levies

Most Member States allow individuals to transfer a car from another Member State free of taxes and other levies if certain conditions are met. Examples of such conditions are the length of ownership of the car or whether the car is transferred together with other household goods at the time of immigration. Note that VAT is never imposed when a "used" car is transferred by a private individual from one Member State to another (see above). Below, only other taxes levied on cars or the registration thereof are discussed.

In Croatia, it is generally possible to bring a car without any additional levies. Documents proving the ownership have to be provided. Cars adapted for disabled use can be transferred free of any tax or other levies in the United Kingdom. In Sweden, only used cars could be transferred free of any tax or levies. New cars are never exempt.

In Finland, the car tax is reduced to a maximum of EUR 13,450 in case a private person is bringing his/her own car to Finland. The taxpayer should have been residing abroad for at least twelve months before moving to Finland. Furthermore, the car must have been in use abroad at least six months directly before moving to Finland and the car should be transferred from abroad no later than twelve months after moving to Finland or three months before moving to Finland and will be reported to car taxation within eighteen months from the moment of relocation.

An exemption from car tax (bpm) may be applicable in case the car is regarded as part of household goods when moving to the Netherlands. The car has to be in possession of the taxpayer and actually used at least six months prior to moving. The individual importing the car has to have lived outside of the Netherlands during twelve months prior to the moving and the car cannot be sold or rented out during the first year after the registration of the car in the Netherlands.

In Malta, a car must have been in the possession of the taxpayer at least 24 months prior to moving in order to be transferred free of additional taxes and levies.

An exemption of Portuguese car tax is possible if the taxpayer has been resident in the previous State during a period of at least twelve months and he/she owned the car during a period of at least twelve months previous to the transfer of residence to Portugal. In addition to that, the car should have been acquired in the country of origin without having benefited of any special tax regime due to moving the car to Portugal. The exemption has to be requested within six months following the transfer of residence.

The Slovenian tax authorities allow transferring a car into their country free of Motor Vehicles Tax in case of a used car if the owner of the car has come to Slovenia for a limited period of time, still having his permanent address registered in another Member State.

With a car registration in Spain private individuals may be exempt of the Special Tax of Certain Means of Transport in case the individual who moves to Spain was a resident in another Member State other than Spain in the twelve months period prior to moving to Spain. Furthermore, the car should have been acquired or imported in normal conditions in the country of origin, not benefitting of any exemption or reimbursement of accrued quotas as a consequence of bringing the car to Spain. In addition to that, the car should have been used in the previous country for a period of at least six months before moving to Spain and the registration in Spain should be requested within a sixty-day period after bringing the car to Spain. The car can subsequently not be sold within twelve months following its registration in Spain.

Because of the above mentioned conditions that various Member States apply for exemptions of tax and levies in relation to moving a car into their country, taxpayers will not always easily be exempt of tax when moving from one Member State to another and transferring their car. The fact that they face additional taxes and levies should be regarded as an obstacle when moving to another Member State.

In nine Member States (Austria, Belgium, Denmark, Estonia, France, Italy, Luxembourg, Romania, Slovakia), an individual will not have the possibility to be exempt from taxes and other levies at all. Hence, in these countries an individual will always face additional levies when importing a car. In Latvia, an exception does not exist in general, but for rented cars and short stays an exception is made.

In the following table we present the Member States that respectively do and do not levy additional taxes when a car is transferred into their country by someone becoming a resident of their country. Note again that VAT is not included in the table below, since on used cars transferred by private individuals no VAT will be due.

Additional tax, special levy or other tax due when a car is transferred from another EU Member State	**No additional tax, special levy or other tax due when a car is transferred from another EU Member State**	**Car should be registered with country's authorities when a car is transferred from another EU Member State**	**Car does not need to be registered with country's authorities when a car is transferred from another EU Member State**	**Car could (under circumstances) be transferred free of any tax or other levies when moving to another member state**
Austria, Belgium,	Bulgaria,	Austria, Belgium,	Lithuania	Croatia, Cyprus,

Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Greece, Hungary, Ireland, Italy, Luxembourg, Malta, Netherlands Poland, Portugal, Romania, Slovakia, Slovenia, United Kingdom	Germany, Latvia, Lithuania, Spain, Sweden	Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom		Czech Republic, Estonia, Finland, Greece, Hungary, Ireland, Malta, Netherlands, Poland, Portugal, Romania, Slovenia, Spain, Sweden, United Kingdom

Registration formalities
With regards to the registration formalities and additional costs related to the transfer of cars between Member States, it is noticeable that almost all Member States oblige individuals to register a car when transferred to their country. Only in Lithuania, a registration of the car is not necessary. In Finland, it is possible to use a car without a registration if certain conditions are met. In three Member States (Portugal, the United Kingdom and Ireland), a car has to be registered, but there are no additional costs involved in the registration process, which can be considered as a best practice.

5.14 Home ownership

Most Member States levy a property or land tax. The taxable value is usually based on the property value or land value (sometimes a variation of certain parameters). The values are often assessed by a special authority. Malta is the only Member State that does not levy property tax. Some Member States also levy a real estate transfer tax or stamp duty. In all Member States, resident and non-resident taxpayers owning property or land are taxed equally. In Romania, non-resident taxpayers cannot own real estate.

Denmark also levies a property tax on property situated abroad, while granting a tax credit for the tax paid abroad. Potentially, this could lead to higher tax due on property in the country of origin when moving to Denmark.

As in general all Member States levy a property or land tax of some sort on property situated in their country and resident and non-resident taxpayers are taxed equally, we do not identify any major obstacles in this respect. Non-resident taxpayers owning property may experience some obstacles in obtaining information about property or land tax and dealing with these in a foreign language. Real estate companies can offer assistance in this regard, which may lead to additional expenses.

Deduction of mortgage interest
Some of the Member States have a possibility to claim (a limited amount of) tax relief for the interest paid on a mortgage loan to finance the principle residence. The Netherlands is most generous in this respect. Many Member States that allow tax relief for mortgage interest for the principle residence, have made changes to these regimes

over the past years and still a trend is noticeable toward reducing the possibilities for tax relief on mortgage interest.

Differences in the possibility to obtain tax relief for mortgage interest between the Member States can be an obstacle when moving to another country or working cross-border. When buying and financing a principle residence, the possibility to obtain tax relief is often taken into account by the taxpayer. Loss of this relief when moving or working cross-border can have an unwanted financial impact.

The following table shows for each Member State whether tax relief for mortgage interest for the principle residence is provided and what changes have been made recently or are already planned.

2013

Rules and reforms of mortgage interest deductibility for owner-occupied properties in EU Member States

Belgium	Yes. All of the payment (interest, insurance, and capital repayment) can be deducted up to a ceiling of €2,770 for the first 10 years, and €2,080 thereafter. Under the the political agreement of December 2011 on the reform of the federal system, interest mortgage deductibility will be phased out at federal level and this competence will be transferred to regions as of 2014. However, all regions have not yet stated their intentions with respect to deductibility.
Germany	No.
Estonia	Yes. There is an overall limit of €1920 on tax deduction for interests, education, donations and gifts. This ceiling was reduced in 2013 from a previous limit of €3196.
Ireland	Yes. There is a relief worth 20% of the interest on qualifying loans for seven years, with higher rates for first-time homebuyers. Mortgage interest relief is restricted to € 3000 for single people and € 6000 for married/widowed taxpayers. The provisions are to be phased out by 2017. The follwing is valid for 2012: - First-time buyers in 2012 get mortgage interest relief at a rate of 25% for the first two tax years, decreasing after that, with some first-time buyer ceilings. - Non-first-time buyers in 2012 get mortgage interest relief at a rate of 15% from 2012 until 2017. - A special rate of 30% for the tax years 2012 to 2017 was introduced for first-time buyers who bought their sole or main residence for the first time in the years 2004 to 2008 or paid their first mortgage interest payment in this period.
Greece	Yes. All interest payments on loan taken out before the end of 2002 to finance a primary residence (max 120m2) are deductable. For mortgage loans taken out after 2002, a credit of 20% of the annual mortgage interest on principal home is granted (on the first € 200,000 of the loan). This tax credit was reduced to 10% in October 2011.
Spain	Yes, but not for new mortgages. Up to a maximum of €9040, 15% of expenses on the house (repair, mortgage etc) are deductible. The maximum credit is thus €1356 (for a period, the credit was withdrawn for incomes above €24170). Spain decided to abolish the mortgage interest deductibility for new mortgages taken out for house purchases from 1 January 2013.
France	No. (2007-2010 there wa a tax credit for interest on loans for a principal residence for five years. The credit is equal to 20% up to € 3750 per year, increased by € 500 per year for each dependent person. The limits are doubled for couples.) In 2010, subsidised loan schemes were introduced, targeted at first-time buyers, low-income earners, housing shortage areas and purchases of new housing.
Italy	Yes. Interest on mortgage loans for building or buying a principal residence is subject to a tax credit equal to 19% up to a maximum interest payment of € 4000 (i.e. a maximum tax credit of €760).
Cyprus	No.
Luxemburg	Yes, with a ceiling of €1500 per person in the household. This is reduced to €750 after 12 year of occupancy. No tax is deductable on second homes. As of 2013, the maximum deduction is being reduced by 50%, i.e. from € 672 to €336 per taxpayer valid for each member of the household.
Malta	No.
Netherlands	Yes. Mortgage interest paymenst are fully deductible for investments in owner-occupied dwellings at the marginal personal income tax rate (with a top rate of 52%). Up until 2012 the paid interest was fully deductible for a period of 30 years. As of 2013, new mortgages need to be paid off in full (at least as an annuity) over the loan agreement of 30 years to be eligible for tax deductibility. Moreover, the top deductible rate will be reduced gradually by 0.5 pp per year over 28 years, i.e. from 52% to 38% .
Austria	No.
Portugal	Yes, there is a tax credit of 30% of interest and principal repayments on loans for a permanent residence. The Memorandum of Unterstanding provided that the mortage interests would not be deductible for new mortages from 2012 and mortage interest deductiblity for owner-occupied housing in general will be reduced.
Slovakia	No. Subsidised interest rates.
Slovenia	No.
Finland	Yes. Deductible from capital income at 80% in 2013 and 75% in 2014. Beyond that, 30% of the interest mortgage costs exceeding income from capital and 32% for interest related to first homes can be credited against taxes paid on earned income. Deductions credited against earned income are limited to €1400 for a single tax payer and up to €2800 for a married couple, and an additional €400 for each child up to two children.
Bulgaria	Yes, but limited to the interest payments on the first BGN 100000 of a mortgage loan. Only applies to young married families below 35 years of age owning one family dwelling.
Czech Republic	Yes, interest on the main recidence is deductible up to a limit of CZK 300000 (CZK 80000 from 2014).
Denmark	Yes. The tax deduction on interest has a taxable value of around 33%, which is reduced gradually to 25% between 2012 and 2019.
Croatia	No.
Latvia	No.
Lithuania	No. (There is a deduction for interest on a loan taken out before January 1 2009, limited to one dwelling).
Hungary	No.
Poland	No. (Loans taken out between 1 January 2002 and 31 December qualify for deductability based on older provisions up to 2027.)
Romania	No
Sweden	Yes. Mortgage interest is deductible against capital income. If there is a deficit, then there is a 30% tax reduction against labour income up to a limit of SEK 100 000. Beyond this limit, the tax reduction is 21%.
UK	No.

Source: Commission services, OECD.

5.15 Expatriate concessions

Almost half of the Member States recognise that working (and living) cross-border results in additional costs for the taxpayer and/or his/her employer and have introduced an expatriate tax concession of some sort. Working (and living) outside the home country will involve expenses that would usually not apply when working and living in the home country. Such expenses could be double or higher housing costs, travel costs, higher cost of living, tax advice costs, international school fees, cultural and language training, et cetera. An expatriate concession allows a reduction of tax for expatriate individuals who come to work (and live) in a country.

Though not typically recognized as such by respondents during our study, an expatriate concession can lower or take away cost-related obstacles and be regarded as a best practice. Most expatriate concessions can be applied (for) under strict conditions and for a certain period allow a reduction in tax rate or taxable income.

In the following table we have listed which Member States have an expatriate concession and shortly what it entails.

Country	Expatriate concession
Austria	Yes, under conditions employer can exempt specified expenses from withholding taxes.
Belgium	Yes, under conditions only taxation on Belgium source employment income and some additional tax-free allowances can apply. An application needs to be filed.
Bulgaria	No.
Croatia	No.
Cyprus	Yes, an exemption on 20% of employment income (max. EUR 8,550) can apply or partial exemption for high-earning individuals (> EUR 100,000) who take up residency. Maximum three years.
Czech Republic	No.
Denmark	Yes, under conditions a 26% tax rate can apply on base salary, company car and phone. Maximum five years.
Estonia	No.
Finland	Yes, under conditions a 35% tax rate can apply on base salary, company car and phone. Maximum five years. An application needs to be filed. Available for employment commencing before 31 December 2015.
France	Yes, under conditions a portion of income can remain tax exempt. Maximum five years.
Germany	No.
Greece	No, but most assignees remain considered as non-Greek residents only taxable on Greek sources of income.
Hungary	No.
Ireland	Yes, under conditions the Special Assignee Relief Programme (SARP) is available that allows a tax-free deduction of income based on a special formula. Available for employment commencing in 2012-2014. Maximum five years.
Italy	No.
Latvia	No.
Lithuania	No.
Luxembourg	Yes, some expenses that relate to living and working outside the home country can be received tax-free. The employer provides a list of eligible employees to the tax authorities every year.
Malta	Yes, under conditions executives can apply a flat tax rate of 15% on employment income (excluding fringe benefits). An application needs to be filed.

Netherlands	Yes, under conditions expenses that relate to living and working outside the home country or (if higher) 30% of employment income can be received tax-free. Maximum eight years. An application needs to be filed.*
Poland	No.
Portugal	Yes, under conditions a 20% tax rate can apply to Portuguese source income and foreign income can be tax-exempt. Maximum ten years. An application needs to be filed.
Romania	No, but the first year of residency tax is due on Romanian sources of income only.
Slovakia	No.
Slovenia	No.
Spain	Yes, under conditions the non-resident flat tax rate of 24.75% can apply. Maximum five years.
Sweden	Yes, under conditions 25% of the employment income and certain expenses can be paid free of tax. Maximum three years.
United Kingdom	No, but under conditions Overseas Workday Relief is available.

* Individuals living within a distance of 150 kilometres from the Dutch border during 16 out of 24 months before commencing activities in the Netherlands, cannot qualify. Court cases will have to determine whether this is discriminatory.

A trend can be noticed that with the exception of Cyprus and Malta, the Member States that joined the European Union in 2004 or later do not have an expatriate concession.

For cross-border working individuals and/or their employers, the application for an expatriate concession is often not straightforward. Applications are complex and typically many accompanying documents have to be provided with the application to prove that all conditions for benefitting from the concession are met. In practice this means that expenses have to be made for professional assistance to be able to file the application, which in itself could be regarded an obstacle.

5.16 Employer obstacles

From the study among companies, it has become clear that many of the obstacles individuals face while working cross-border are just as well obstacles for employers who ask employees to work cross-border. In one respect, cross-border working employees look upon their employers to assist with administrative complexities, like filing multiple tax returns in different countries. For another, the employers face difficulties in determining cross-border tax and social security withholding obligations and may have cash flow disadvantages.

Administrative complexities and lack of knowledge

20 Out of 24 company respondents see administrative complexities as an obstacle for working cross-border. The main administrative complexities mentioned are:

- (Additional costs resulting from) more complex administration (e.g. filing of multiple tax returns);
- Different rules for calculating taxable income in the various Member States;
- Proof of work days in a Member State needed;
- Different interpretation of the term "work day"
- Time it takes for a tax refund to be processed;

- Multiple payroll obligations;
- Incorrect tax assessments resulting from lack of knowledge;
- Complex tax return forms and/or filings processes (in foreign language);
- Absence of translated legislation;
- Translated documents requested by authorities.

Companies not only mention their lack of knowledge about cross-border taxation as an obstacle, but also the lack of knowledge of the tax authorities (e.g. France, Italy, and Romania). While companies claim to have little knowledge about various rules, we also find that they do not or very little make use of European bodies like EURES, 'Your Europe Advice', Solvit centres, etc.

The company respondents suggest introducing more harmonization of taxes and processes on an EU level. Development of standard forms, rules for closer cooperation between Member States, introducing binding arbitration, introduction of a general tax identification number and supplying more information (EU database or tax authorities forum) are also mentioned as suggestions to reduce obstacles for working cross-border.

Double taxation and cash flow disadvantages

Another obstacle often mentioned by company respondents (14 out of 24) is double taxation. Most Member States have concluded bilateral tax treaties (see paragraph 3.6 for a table with treaties in place between the EU Member States) that are based on the OECD Model Tax Convention. Even though most of the clauses of this model tax treaty are elaborated on in the OECD commentary to the model tax treaty, Member States can still apply a different interpretation of certain terms of a tax treaty. The example mentioned by respondents is the interpretation of the term "employer" in the article for income from employment (article 15). Member States can either interpret the "employer" as the formal employer (employer that holds the contractual relationship) or the economic employer (employer for whose risk and benefit the employee performs activities). The OECD commentary refers to both, the formal and the economic approach, but more weight is put on the latter. Many Member States apply the economic employer concept, but even then it can differ which details of the employment relation are considered most important (for instance, which company instructs the employee, which company pays the employee, which company benefits of the services of the employee, etc.). Other countries apply the formal employer concept. Where different interpretations apply, a risk of double taxation exists.

Company respondents suggest to introduce a general rule within the EU that spending a certain amount of days in another Member State in a certain period (e.g. 60 days in a tax year), will not lead to taxation in that Member State regardless of the employer relation in that Member State. The Netherlands have a similar rule that is regarded as a best practice[15]. Another suggestion is to issue a binding interpretation of the term employer that is adopted by all Member States.

Double taxation can also arise when Member States tax certain income items at a different moment in time. The most common example is equity income where there can be a different moment of taxation (at grant, vest or exercise) in different Member States.

When assigning employees to work in another Member State for a limited period of time, it is common policy for companies to allow the employees to be working under a

[15] This "60 days rule" only applies in specific cases where an employee does not perform regular activities for the benefit of the receiving company.

so-called tax equalisation agreement. This agreement determines that, on a hypothetical basis, the employee is responsible to pay an amount of tax equal to the tax that he/she would have paid when living and working in the home country. The employer withholds this hypothetical tax from the salary payment of the employee and in turn the employer pays the actual tax due (which could be in multiple locations). When applying this methodology, the employee is kept whole from a home country net income perspective, while the employer pays the additional tax or benefits from lower taxation in the other Member State.

In some Member States, the employer continues to have a wage tax withholding obligation for an employee when this employee is working in another Member State (e.g. Denmark and Czech Republic). Any over-withheld tax can only be refunded upon filing an annual income tax return. In most cases the employer will, however, also have a wage tax withholding obligation in the work location, resulting in double taxation during the year that is only settled at a later time when a refund is paid out in the home location. In this situation, the employer has a tax flow disadvantage when responsible for paying the tax under a tax equalisation agreement. However, also when no tax equalisation agreement is in place, the employer cannot easily withhold double taxes from the employee (resulting in no or very low net income), so the employer needs to find a practical solution in which they fund and reclaim the additional tax for the employee. A request for approval from the tax authorities to waive the withholding obligation is in some Member States regarded as very difficult. Companies also mention the obstacle arising when a Member State requests a tax assessment in order to allow relief of double taxation where the other Member State does not provide one (see also paragraph 5.6).

Finally, as a reason for double taxation, companies mention the different rules for determining residency. In some Members States (e.g. Italy) it is not possible to qualify as a partial-year resident, meaning that residency is applied for the full year only. As a result, this Member State will still claim residency while the individual has already moved to another country.

While a refund is due to the employer, not all Member States allow this refund to be transferred directly to the employer, which is seen as an obstacle for cross-border working by the employer when employees are receiving refunds while no longer in the employ of the company. A trend that we see in the Netherlands is that this used to be possible till December 2013. As of that time, it is no longer possible to have a refund transferred to the bank account of the employer. The rules are getting stricter while this is regarded as an administrative obstacle by employers.

The Nordic countries are mentioned as a best practice for having an arrangement in place that arranges for tax withholdings and subsequent settlements between the countries in case of cross-border employment.

Social security and pension

EU regulation 883/2004 determines the social security position of cross-border workers within the EU. While the regulation is meant to avoid double social security coverage and to protect the employee, employers see the effect of the regulation sometimes as an obstacle for letting employees work cross-border or recruiting employees from abroad. On the basis of regulation 883/2004, an employee is covered by the social security scheme of his/her country of residence in case he/she performs more that 25% of the activities in the country of residence. When the employer is located in a different Member State, this could mean that the employer has to arrange the payment of social security premiums in a country where there is no entity of the company. Often social security premiums can only be paid by setting up a payroll, which is an administrative burden for the employer and an additional expense when this needs to be outsourced (for one or only a few employees). Also, the employer social security premiums can be higher in the other Member State compared to the Member State where the employer is located, which could result in additional costs.

Obtaining an A1 statement that serves as proof for social security coverage in a Member State while working cross-border, is sometimes regarded as a lengthy process in the Member States that joined the EU most recently. Companies also mention that the social security authorities in these countries do not yet have sufficient knowledge of the EU regulation in more complex situations.

Company respondents suggest setting up one European social security office where A1 applications are granted and full knowledge is available on the EU regulation.

With regard to pension the companies experience the obstacle that pension accrual is in some Member States taxable, while in most Member States the employer pension contributions are free of tax. Member States that allow pension accrual to be tax-free may only recognise their own country's schemes as eligible for this (see also paragraph 5.9). Company respondents suggest the same treatment of pensions within the entire EU.

6. Obstacles, best practices, suggestions for improvement – summary

During the study we have identified obstacles that 1) individuals face when working cross-border or moving to another EU Member State and 2) companies face when requesting employees to work cross-border. Some Member States are at the forefront of dealing with some of these obstacles and their solutions can be regarded as best practices. In this chapter we provide an overview of the obstacles identified and where available we have added the best practices in Member States and suggestions to make changes.

6.1 General findings

We found that many obstacles originate from the administrative procedures and set up of the tax authorities in Member States. Also, different interpretations of tax treaties and the complete autonomy of Member States to levy direct taxes lead to obstacles in practice. The main obstacles found can be summarised as:

- Lack of relevant information;
- Language barriers;
- Multiple tax filing requirements;
- No clarity about certain procedures and processes within the Member States;
- Member States do not yet use the full potential of the capability of computers and the internet by allowing online filings and applications;
- Lack of specialised tax offices for foreign and non-resident taxpayers;
- Different or less sophisticated processes for non-resident taxpayers compared to resident taxpayers;
- Interpretation differences between Member States;
- Difficulties in obtaining relief of double taxation while the other Member State does not issue tax assessments;
- Cash flow issues for employers;
- Lack of inheritance tax treaties;
- Lack of bilateral and multilateral agreements (besides tax treaties).

When looking at obstacles and best practices in the Member States, it can be noticed that there are no regional trends to be identified for the administrative procedures and set-up of the tax authorities. The obstacles and best practices are noticeable in all four regions of the EU (Eastern, Northern, Southern and Western Member States[16]). Neither can a trend be noticed in Member States that founded the EU, joined later or joined most recently[17].

[16] Member States identified as Eastern Europe: Bulgaria, Czech Republic, Hungary, Poland, Romania, Slovakia;
Member States identified as Northern Europe: Denmark, Estonia, Finland, Ireland, Latvia, Lithuania, Sweden, the United Kingdom;
Member States identified as Southern Europe: Croatia, Cyprus, Greece, Italy, Malta, Portugal, Slovenia, Spain;
Member States identified as Western Europe: Austria, Belgium, France, Germany, Luxembourg, the Netherlands.

[17] Austria (1995), Belgium (founder), Bulgaria (2007), Croatia (2013), Cyprus (2004), Czech Republic (2004), Denmark (1973), Estonia (2004), Finland (1995), France (founder), Germany (founder), Greece (1981), Hungary (2004), Ireland (1973), Italy (founder), Latvia (2004), Lithuania (2004), Luxembourg (founder), Malta (2004), the Netherlands (founder), Poland (2004), Portugal (1986), Romania (2007), Slovakia (2004), Slovenia (2004), Spain (1986), Sweden (1995), the United Kingdom (1973).

For exit tax it can be noticed that the Member States that joined the EU in 2004 or later do not have an exit tax, whereas with the exception of Luxembourg, the Member States that founded the EU have an exit tax.

With the exception of Cyprus and Malta, the eleven Member States that joined the EU in 2004 or later do not have an expatriate concession of some sort. Of the Member States that founded the EU or joined before 2004, it is noticeable that only Germany, Greece, Italy and the United Kingdom do not have an expatriate concession implemented.

Company respondents remark that in their experience the Member States that joined the EU in 2004 or later (still) have difficulty executing the EU regulation for social security coverage, especially in the less straightforward situations.

6.2 Overview

The findings of the study as described in chapter 5, are summarised in this paragraph in a table. The table is divided in the topics of the fifteen paragraphs of chapter 5. These topics are:

1. Availability of information;
2. Language;
3. Tax authorities organisation;
4. Tax registration numbers;
5. Tax return process;
6. Tax assessments and relief of double taxation;
7. Dividends and interest;
8. Pensioners;
9. Bequests from another state;
10. Exit tax;
11. Bilateral and multilateral arrangements and Mutual Agreement Procedure (MAP);
12. Intre-Community transfer of cars;
13. Home ownership;
14. Expatriate concession;
15. Employer obstacles.

For each topic the main obstacles identified are summarised in the first column (column on the left). In the second column (column in the middle) the main best practices identified are summarised. In the third column (column on the right) suggestions are offered to reduce or take away the obstacles identified.

With the best practices Member States are mentioned where only a few Member States have introduced the measure, process, specific body, etc. or when a specific Member State shows a specifically helpful practice. Where no Member States are mentioned, the best practice has been implemented by more than five Member States.

The suggestions to reduce or take away (tax) obstacles for moving or working cross-border, can be from different sources. These are:

a. Suggestions from respondents that contributed to this study;

b. Suggestions that elaborate on the best practices identified; or
c. Suggestions identified by the main research team while processing the data of this study.

We recognize that not all suggestions given may be feasible to implement on an EU level or are within the reach of influence of the EC. However, we have included them in the overview to provide a full representation of the outside world's perception on cross-border cooperation needed.

Obstacle identified	Best practice	Suggestion from respondents
1. Availability of information		
- Availability of a specific tax related website and more specifically information on moving to another Member State or working cross-border. - Degree of easiness of finding specific information when available. - Availability of published documents. - Available information is not legally binding.	- Two special bodies in the Netherlands are set up to inform taxpayers working in Belgium or Germany. - Special website for foreign taxpayers (e.g. Belgium). - Regular updates of information.	- Provide for specific information for individuals who move (from) abroad and individuals who work cross-border. - Introduce bodies that provide information for working cross-border in neighbouring countries. - Mandatory updates at regular intervals.
2. Language		
- Websites and other information primarily available in the regional language. - Tax return filing only possible in the regional language. - Communications with the tax authorities only possible in the regional language. - Documents submitted to the tax authorities require translations.	- Providing information in several languages (Sweden and Ireland have 14+ language options). - Provision of translation services (e.g. Denmark and the United Kingdom). - Possibility to file an online tax return in several languages. - Tax law published in several languages. - Special tax office for communication in English (Estonia).	- Provide possibility to file tax returns online in different languages (at least in English). - Provide information in several languages. - Provide translation services.
3. Tax authorities organisation		
- No special tax office for non-resident/foreign/cross-border individuals. - No sufficient knowledge available with tax authorities dealing with cross-border cases. - No obligatory transfer of questions to specialised office or team. - Different treatment by different tax officers/offices.	- Availability of a special tax office for non-resident/foreign/cross-border individuals. - Availability of a special body that assists cross-border workers in neighbouring countries (e.g. special team exists for working cross-border in Belgium, the Netherlands and Germany). - Tax office specialised in cross-border workers from neighbouring countries (Denmark, Finland, Luxembourg, and the Netherlands).	- Introduce specialist tax offices in all Member States for both inbound and outbound individuals. - Introduce protocol for obligatory transfer of questions to a specialised tax office or team. - Training of tax officers about cross-border situations. - Creating awareness among tax officers about specific situations and the possibilities to obtain specialist assistance from other tax

Obstacle identified	Best practice	Suggestion from respondents
	- Obligatory transfer of questions to specialised tax office or team.	officers/offices.
4. Tax registration numbers		
- Application only possible in person. - Application only possible with resident address.	- Many Member States provide online application possibilities for resident and non-resident taxpayers. - Grant of tax identification number upon filing the first tax return (Belgium, France and Germany).	- Harmonise (online) application process or grant registration number when filing first tax return. - Introduce one European tax registration number.
5. Tax return process		
- Multiple tax return filing obligation. - No online portal available to handle personal tax affairs.	- Minimum work days allowance for exemption from tax liability (e.g. the Netherlands). - Online portals to handle all tax affairs available for resident and non-resident taxpayers and access for tax consultants.	- Availability of online portal to handle tax affairs. Member States can share ideas on best platform or system. - Member States can consider introducing a minimum work days allowance for exemption from tax liability.
6. Tax assessments and relief of double taxation		
- Not all Member States issue a tax assessment, while requested by other Member States to allow relief of double taxation. - Difficult to receive tax refunds on foreign bank accounts.	- Online publishing of tax assessments. - Tax assessments available in English (Cyprus).	- Gather information on taxes paid (in order to allow relief of double taxation) by exchanging information between Member States. - Allow for the tax return filed to serve as proof of taxation in another Member State. - Allow refunds to be transferred to foreign bank accounts and introduce simple registration process.
7. Dividends and interest		
- Difficult processes to retrieve over-withheld tax at source. - Difficult or not possible to lower the withholding rate at source.	- Possibility to request a lower withholding rate at source for non-resident taxpayers without any conditions (Spain) or by just informing the bank (Slovakia). - Do not levy withholding at source for non-resident taxpayers (Cyprus and Germany).	- Withholding taxes for taxpayers living abroad only at tax treaty allowed tax rate without complicated application procedures.

Obstacle identified	Best practice	Suggestion from respondents
8. Pensioners		
- Differences in taxation of pension (EET, ETT and TEE system). - Allowing tax-free pension accrual only for local/recognized pension schemes. - No clarity about cross-border pensions.	- Availability of online pension portal to obtain total overview of state and occupational pension. - Allow tax-free pension payment if accrual in other Member State has not been free of tax (e.g. the Netherlands). - Online pension portal available.	- Harmonise pension treatment within EU. - Introduce online pension portal and also provide cross-border information.
9. Bequests from another state		
- Lack of inheritance tax treaties. - No unilateral rules to avoid double taxation in three Member States. - Double taxation. - Different tax return filing deadlines. - Foreign assessment or proof of payment needed.	- Inheritance tax treaties in place (e.g. France, six treaties, the United Kingdom, five treaties). - Exemption for surviving spouse and children (Croatia, Poland and Slovenia). - Unilateral double tax relief by means of a tax credit.	- Although not within the range of influence of the European Commission, obstacles could potentially be further reduced when more inheritance tax treaties are concluded by Member States. This could be encouraged. - Introduce rules on taxation principles. - Introduce harmonised filing deadlines. - Exchange information between tax authorities of different Member States.
10. Exit tax		
- Levy of exit tax. - Request for security upon granting extension of payment. - Unfamiliar with tax and filing requirements as only levied upon migration.	- No levy of exit tax (like eighteen Member States). - No request for security when moving within the EU.	- Harmonise rules on the levy of exit tax. - No request for security when moving within the EU. - Possibility for employers to provide security on behalf of their employees moving at their request. - Provide easily accessible information on exit tax and tax filing process.
11. Bilateral and multilateral arrangements and MAP		
- Absence of bilateral or multilateral agreements to resolve certain cross-border tax issues.	- Bilateral and multilateral agreements in place (e.g. Nordic agreement) - Benelux initiatives.	- Arrange for agreements with neighbouring countries about cross-border workers. - Although not within the range of influence of

Obstacle identified	Best practice	Suggestion from respondents
- Lengthy process of MAP. - Availability of MAP not widely known. - Outcome of MAP not shared.	- Specific clauses in tax treaties for working in neighbouring countries.	the European Commission, obstacles could potentially be further reduced when more bilateral tax treaties are concluded by Member States. This could be encouraged. - Obligatory interpretation of terms of the OECD model tax convention. - More broadly introduce sharing of information. - Publish outcome of MAPs.
12. Import of cars		
- Complex registration processes that may require (expenses for) professional assistance. - Additional taxes and registration fees. - Lack of awareness about processes and consequences when transferring a car to another Member State.	- No levy of additional tax and/or registration fees. - Allowing for a tax free transfer upon migration. - No levies for cars that are adapted for disabled use.	- Further harmonize the tax on vehicles within EU upon moving. - Although not within the range of influence of the European Commission, obstacles could potentially be further reduced when more Member States would allow for tax-free transfer upon migration. - Extend the period of temporary use up to one year. - Provide easily accessible information on registration process in multiple languages.
13. Home ownership		
- Loss of mortgage interest deduction when moving to another Member State. - Difficulty to obtain information about property or land tax and dealing with these in a foreign language.	- Some Member States allow the deduction for non-resident taxpayers when earning a certain percentage of income in that Member State.	- Although not within the range of influence of the European Commission, obstacles could potentially be further reduced when Member States that have a mortgage interest deduction would also allow a mortgage interest deduction for non-residents when temporarily residing outside the country, even with little or no income, with carry back or carry forward possibility. - Provide easily accessible information on

Obstacle identified	Best practice	Suggestion from respondents
		property and/or land tax in multiple languages.
14. Expatriate concession		

- Only about half of the Member States have an expatriate concession that helps in bearing (some of) the additional costs of working cross-border.
- Application can be complex and professional assistance is mostly needed by the individual and/or employer. Often many accompanying documents need to be submitted with the application.
	- All expatriate concessions in place can be considered as best practices (thirteen Member States).
	- Special attention for additional costs when working outside country of residence and allowing tax free reimbursements by employer.
		- Although not within the range of influence of the European Commission, obstacles could potentially be further reduced when:
		  - more Member States would have an expatriate concession.
		  - taxation of expatriated and expatriate concessions would be harmonised.
		  - The possibility would be introduced for the employer to reimburse certain costs (such as additional tax return filing) free of tax.
		- Provide easily accessible information and application forms in multiple languages.

15. Employer obstacles		
- Administrative complexities (e.g. multiple tax return filings for employees, multiple payroll obligations, etc.). - Differences in interpretation (e.g. term "work day" or term "employer" in tax treaties). - Lack of knowledge about cross-border taxation of both company itself and authorities. - Double taxation (resulting from differences in interpretation, differences in taxable moment, differences in residency position and obligatory wage tax withholding in home county while working abroad). - Cash flow disadvantages. - Possibility to receive employee refunds on employer bank account.	- Agreement made between Nordic countries that enables to settle withholding taxes between the countries.	- Introduction of more harmonization of taxes and processes on an EU level. - Development of standard forms. - Introduction of rules for closer cooperation between Member States. - Introducing binding arbitration. - Introduction of general tax identification number. - Supplying more information through EU database or tax authorities' forum. - Introduction of a minimum work days allowance for exemption from tax liability in all Member States. - Set up of one social security authority for all Member States.

Obstacle identified	Best practice	Suggestion from respondents
- Obligatory social security coverage in home country when working >25% in home country. - Lengthy process to obtain A1 statement in "new" EU countries.		

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Belgium	*www.minfin.fgov.be*
Bulgaria	*www.Nap.bg*
Croatia	*www.porezna-uprava.hr*
Cyprus	*www.mof.gov.cy/mof/ird/ird.nsf*
Czech Republic	*www.financnisprava.cz*
Denmark	*www.skat.dk*
Estonia	*www.emta.ee*
Finland	*www.vero.fi*
France	*www.impots.gouv.fr*
Germany	*www.bzst.de*

Greece	*www.gsis.gr*
Hungary	*www.nav.gov.hu*
Ireland	*www.revenue.ie*
Italy	*www.agenziaentrate.gov.it*
Latvia	*www.vid.gov.lv*
Lithuania	*www.vmi.lt*
Luxembourg	*www.impotsdirects.public.lu*
Malta	*www.ird.gov.mt*
Netherlands	*www.belastingdienst.nl*
Poland	*www.finanse.mf.gov.pl*
Portugal	*www.portaldasfnancas.gov.pt*
Romania	*www.mfinante.ro*
Slovakia	*www.financnasprava.sk*
Slovenia	*www.durs.gov.si*
Spain	*www.agenciatributaria.es*
Sweden	*www.skatteverket.se*
United Kingdom	*www.hmrc.gov.uk*

Appendix 1 - Overview of the data gathered from Member States

In this part of the report we provide you with an overview of the data gathered from each of the 28 Member States by EY professionals. The data is split into the following topics:

I. Availability of information for taxpayers;
II. Language;
III. Organisation of tax authorities;
IV. Tax registration numbers;
V. Tax return process;
VI. Tax payments and tax assessments;
VII. Dividends and interest;
VIII. Pensioners;
IX. Exit tax;
X. Multilateral and bilateral arrangements;
XI. Mutual Agreement Procedure (MAP);
XII. Import of cars;
XIII. Home ownership.

In addition, each of the EY offices in the 28 Member States have been asked to provide their country's best practices as well as any ideas on how to minimise tax obstacles in their country.

I. Availability of information for taxpayers

Availability of information for taxpayers - part 1

Country	Do the country's tax authorities have a website?	Is this a general website or is it for example split between individual taxpayers and companies? Does it include a special part dedicated to foreign taxpayers?
Austria	*www.bmf.gv.at*	It is a general website for individual taxpayers and companies. There is an English section for foreign taxpayers and companies.
Belgium	*www.minfin.fgov.be*	It is a general website for individuals and companies. The part providing info for individuals contains a specific part where foreign taxpayers can find more info on their tax position in Belgium: *http://financien.belgium.be/nl/particulieren/belastingaangifte/aangifte_niet-inwoners/* Furthermore, a general guideline for people coming to work in Belgium is available on another website of the tax authorities: *http://belgium.be/en/work/coming_to_work_in_belgium/*
Bulgaria	*www.Nap.bg/en/page?id=1*	It is a general website and organized around types of taxes rather than types of taxpayers. There is no special part dedicated to foreign taxpayers.
Croatia	*www.porezna-uprava.hr*	It is a general website for individuals and companies. Foreign taxpayers may find some general information in English. This information is not really sufficient for foreign taxpayers to file the personal income tax return without professional help.
Cyprus	*www.mof.gov.cy/mof/ird/ird.nsf/dmlindex_en/dmlindex_en#*	It is a general website for individuals and companies. It does not include a special part for foreign taxpayers.
Czech Republic	*www.financnisprava.cz*	It is a general website for individual taxpayers and companies. It does not include a special part for foreign taxpayers.
Denmark	*www.skat.dk*	It is a general website for individual taxpayers and companies. The website is limited in functionality when viewed in English. This website does not provide a lot of information and certainly not all the information needed in order to file a tax return.
Estonia	*www.emta.ee*	It is a general website for individual taxpayers and companies. Only general information is available in English. Foreign taxpayers can find information regarding their taxes in dedicated part.: *www.emta.ee/index.php?id=30746* *www.emta.ee/index.php?id=14199* This information is not always updated and is only very general basic information. It will not be sufficient

Country	Do the country's tax authorities have a website?	Is this a general website or is it for example split between individual taxpayers and companies? Does it include a special part dedicated to foreign taxpayers?
		for the foreign taxpayer to file a tax return without further assistance.
Finland	Finnish: *www.vero.fi* English: *www.tax.fi/en-US* Swedish: *www.tax.fi/sv-FI*	It is a general website for individual taxpayers and companies. The website includes special sections dedicated to foreign taxpayers arriving in and moving away from Finland. English websites: *www.tax.fi/en-US/Individuals/Arriving_in_Finland* *www.tax.fi/en-US/Individuals/Moving_away_from_Finland*
France	*www.impots.gouv.fr*	It is a general website for individual taxpayers and companies. There is no specific section dedicated to foreign taxpayers. However, some documents can be found in English, Spanish, and German.
Germany	Federal Ministry of Finance: *www.bundesfinanzministerium.de* Federal Central Tax Office: *www.bzst.de*	It is a general website for individual taxpayers and companies. The website does not include a special part for foreign taxpayers. However, the website includes different parts with information regarding national tax issues and international tax issues: *www.bzst.de/DE/Steuern_international/Steuern_international_Node.html*
Greece	*www.gsis.gr*	It is a general website for individual taxpayers and companies. Each taxpayer has a special code in order to have access.
Hungary	*www.nav.gov.hu*	It is a general website for individual taxpayers and companies. Information relevant to foreign taxpayers is available on the English-language section of the website: *http://en.nav.gov.hu/* This section only contains very basic general information.
Ireland	*www.revenue.ie*	It is a general website for individual taxpayers and companies. The site does not have a specific part dedicated to foreign taxpayers but information can be sought through the search facility.
Italy	*www.agenziaentrate.gov.it*	It is a general website for individual taxpayers and companies. The website has a section dedicated to international taxation: *www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Documentazione/Fiscalita+interN/AzioN/Ale*
Latvia	*www.vid.gov.lv*	It is a general website for individual taxpayers and companies. In order to obtain information regarding foreign taxpayers you must choose the concrete tax under which you will find information regarding foreign taxpayers. There is no separate part related to foreign taxpayers.
Lithuania	*www.vmi.lt*	It is a general website for individual taxpayers and companies. The content for the English version of the site is currently being prepared: *www.vmi.lt/en* *www.vmi.lt/index.jsp?lang=en* It should be noted that following the second link an older version of the website may also be accessed

Country	Do the country's tax authorities have a website?	Is this a general website or is it for example split between individual taxpayers and companies? Does it include a special part dedicated to foreign taxpayers?
		which provides more information in the English language, however, the information provided in the older version of the website may be outdated. Therefore, one should search for the latest information in the updated version of the website which currently is available only in the Lithuanian language.
Luxembourg	*www.impotsdirects.public.lu*	It is a general website for individual taxpayers and companies. The website includes a special part dedicated to foreign taxpayers under the following link: *www.impotsdirects.public.lu/Nonresident/index.html*
Malta	*www.ird.gov.mt*	It is a general website for individual taxpayers and companies.
Netherlands	*www.belastingdienst.nl*	It is a general website for individual taxpayers and companies. Foreign taxpayers can find specific information for their tax position on a special part of the website: *www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/living_and_working/working_in_aNother_country_temporarily/*
Poland	*www.finanse.mf.gov.pl/strona-glowna*	It is a general website for individual taxpayers and companies. There is no special part for foreigners. However, useful information may be found in the subsection devoted to tax treaties, available at: *www.finanse.mf.gov.pl/pl/abc-podatkow/umowy-miedzynarodowe* General information regarding tax rules in Poland can be also found at: *www.paiz.gov.pl/polish_law/taxation/pit*
Portugal	*www.portaldasfnancas.gov.pt*	It is a general website for individual taxpayers and companies. Foreign taxpayers may find some English pages with information about the Portuguese Tax System containing information that is of particular relevance for foreign taxpayers, namely on double taxation agreements or regarding the Non habitual residents regime: *http://info.portaldasfinancas.gov.pt/pt/docs/Conteudos_1pagina/NEWS_Portuguese_Tax_System.html*
Romania	*www.mfinante.ro*	It is a general website for individual taxpayers and companies. It does not have a special section for foreign taxpayers.
Slovakia	*www.financnasprava.sk/sk/titulna-stranka*	It is a general website for individual taxpayers and companies. Foreign taxpayers can find specific information for their tax position within a specific section of the website: *www.financnasprava.sk/sk/obcania/dane/dan-z-prijmov/cudzinci-v-sr*
Slovenia	*www.durs.gov.si/si*	It is a general website for individual taxpayers and companies. There is no special part dedicated only to foreign taxpayers.
Spain	*www.agenciatributaria.es*	It is a general website for individual taxpayers and companies, which has different accesses for:

Country	Do the country's tax authorities have a website?	Is this a general website or is it for example split between individual taxpayers and companies? Does it include a special part dedicated to foreign taxpayers?
		- Individuals and employees; - Businesses and professionals; - Collaborators. Foreign taxpayers can find specific information on the following link: *www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/La_Agencia_Tributaria/Campanas/no_residentes/No_residentes.shtml*
Sweden	*www.skatteverket.se*	It is a general website for individual taxpayers and companies, split between individuals (Private) and companies (Företag). There are several links depending on topic, e.g.: *www.skatteverket.se/privat/sjalvservice/blanketterbroschyrer/broschyrer/info/339.4.39f16f103821c58f680007473.html*
United Kingdom	*www.hmrc.gov.uk*	It is a general website for individual taxpayers and companies. The information and guidance provided by the HMRC website is extensive and includes advice for non-residents and for individuals coming to work in the United Kingdom: *www.hmrc.gov.uk/nonresidents* The HMRC website includes leaflets in a number of languages to provide guidance for workers coming to the United Kingdom: *www.hmrc.gov.uk/migrantworkers/index.htm*

Availability of information for taxpayers – part 2

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
Austria	Yes, there is an English document called "The Austrian personal income tax and corporate income tax".	A website of the authorities (partly available in English) which contains services for Austrians and foreign citizens: www.help.gv.at/Portal.Node/hlpd/public www.help.gv.at/Portal.Node/hlpd/public/en	No, this information is not available.	No, this information is not available.
Belgium	No published document available, but this information can be found on the website of the tax authorities (FAQ). The information is available in Dutch and French.	*http://fisconet.fgov.be* *http://socialsecurity.be* *http://Werk.belgie.be*	Yes, the general online portal provides a guideline concerning succession: *www.belgium.be/en/taxes/succession*	Yes: h*ttp://financien.belgium.be/nl/particulieren/internationaal/verhuizen*
Bulgaria	No published document available.	No other specific websites available.	Yes, on the Ministry of Finance website, but only very general. Inheritance tax is a local tax and rates vary among municipalities and according to type of inheritor.	No, this information is not available.
Croatia	Yes, the tax authorities periodically issue brochures for specific types of taxes or transaction. These brochures are	N/A (there are other websites containing useful information, but none are complete or preferred to the tax authorities	No, this information is not available.	No, this information is not available.

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
	only available in the Croatian language.	website).		
Cyprus	No published document available, the Cyprus Inland Revenue department does not issue a taxpayers' charter.	Yes, several companies that provide tax services have websites with relevant information. EY Cyprus issues a booklet each year (tax facts) with general tax information. *www.ey.com/CY/en/Home/EY-Cyprus*	No, this information is not available.	No, this information is not available.
Czech Republic	No published document available. At the beginning of a year, the tax authorities usually publish a Q&A regarding taxation of various types of income.	No other specific websites available.	No, this information is not available.	No, this information is not available.
Denmark	Yes, published detailed guides are available. The guides are updates at least once a year, but most complex guides are only available in Danish.	*www.tax.dk* is sometimes used by tax providers, as it provides easy access to some of SKAT's old guides. *www.oresunddirekt.dk* is sometimes used by commuters working and living in the Øresund region. *www.Nordisketax.net* is similar to oresunddirekt but covers the Nordic region.	No, this information is not available.	Yes, available in the guides published by the tax authorities.

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
Estonia	Yes, Taxpayers' rights and obligations are written in the Taxation Act: *www.riigiteataja.ee/en/eli/5100 22014003/consolide* Some guidelines and service provision standards are provided on the web page of the tax authority.	Yes, for good tax articles, weekly news etc.: Estonian Taxpayers Association – *www.maksumaksjad.ee* Some accounting portals: www.*rmp.ee* and www.*raamatupidaja.ee* Ministry of Finance: www.fin.ee (VAT comments. Complete overview of Tax Treaties etc.)	No, this information is not available.	No, this information is not available.
Finland	No published document available, however, there are specific publications regarding the most important taxpayer obligations, such as tax return filing.	There is a website maintained by the Finnish taxpayer's association which contains tax related information, only available in Finnish: *www.veronmaksajat.fi/*	Online information concerning cross-border inheritance taxation is very limited. There is an online guideline that contains information on cross-border inheritances, but it is only available in Finnish.	Not specifically, but information is included in guideline recording capital gains taxation and cross-border issues
France	Yes, this document is called "Charte du contribuable". Documents explaining how certain situations are treated are available for taxpayers. Most of them are in French (only few documents in English, Spanish, and German as above mentioned). 'Les Notices' are	No other specific websites available.	No, this information is not easily available.	Yes, taxpayers are provided with information about exit tax on: *http://bofip.impots.gouv.fr/bofip/8036-PGP.html?identifiant=BOI-RPPM-PVBMI-50-20121031*

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
	documents explaining how tax returns should be filed.			
Germany	No published document available. Nevertheless the Federal Central Tax Office provides information, how certain topics have to be treated. Moreover, a tax information centre, which is part of the Federal Central Tax Office includes necessary information regarding tax questions *www.steuerliches-info-center.de/DE/Home/home_Node.html*	Information regarding the filing process of a German income tax return (including the possibility to complete the tax return online): *www.elster.de/* The website of the Federal Ministry of Finance includes a special part for taxes. In particular the website includes comments by the Federal Ministry of Finance regarding the German tax law and jurisdiction as well as laws and provisions: *www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/steuern.html* *www.datev.de/portal/ShowPage.do?pid=dpi&nid=302* The website of a provider of tax software that is very helpful: www.datev.de/portal/ShowPage.do?pid=dpi&nid=302	No, this information is not available.	Yes, information can be found on the website of the Federal Ministry of Finance and the Federal Central Tax Office.
Greece	No published document available.	www.taxheaven.gr is a commonly used website.	No, this information is not available.	No, this information is not available.

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
Hungary	Yes.	Tax professionals and individuals often consult the following websites, which are mainly forums or online editions of tax journals: *http://ado.hu* *www.adoforum.hu* *http://adozona.hu*	*Yes: www.successions-europe.eu/hu/hungary/topics*	No, this information is not available.
Ireland	Yes, the customer service charter can be found on: *www.revenue.ie/en/about/custservice/customer-charter.html*	Citizens Information is the main government website which provides information on tax as well as other information on public services and entitlements: *www.citizensinformation.ie* Websites of accountancy firms and tax practitioners usually provide information for individuals and businesses.	The Revenue website provides general information regarding inheritance taxes in general (Capital Acquisitions Tax). There is not easily accessible information relating to cross-border inheritances.	Yes, Revenue information leaflet available on: *www.revenue.ie/en/tax/it/leaflets/res1.html*
Italy	Yes, the published document is known as "Annuario del contribuente".	An official website jointly managed by the tax Authorities and a third entity; it includes news and specialized articles on tax matters: *www.fiscooggi.it*	On the Italian tax Authorities website info on inheritance tax can be found.	Few notes on the website.
Latvia	No published document available.	No specific websites available.	No, this information is not available.	No, this information is not available.

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
Lithuania	Yes, this information may be accessed on: *http://mic.vmi.lt/first.do* However, the official commentaries and most of the explanations are available in Lithuanian only. Some information in English may be found in the older version of the website.	No specific websites available.	Yes, on the Lithuanian tax authorities website: *www.vmi.lt/cms/paveldimo-turto-mokestis2* Information on inheritance tax in the English language is currently available only in the older version of the website (so the information may be not up-to-date). *www.vmi.lt/en/?itemId=10825399*	No, this information is not available.
Luxembourg	No published document available. Some explanations are given on the tax authorities' website, but only in French.	*www.guichet.public.lu/home/fr/index.html* This web site is available in French and German (for both individuals and companies) and also in English (but only for companies). However, this website must be used with caution since the information available is not always updated.	No, this information is not available.	No, this information is not available.
Malta	Yes, the tax authorities provide general information.	No other specific websites available.	No, this information is not available.	No, this information is not available.
Netherlands	Yes, documents explaining how certain situations are treated are	*www.rechtspraak.nl* publishes Dutch case law, partly available	No, this information is not available.	Yes, included in the general information for taxpayers that are

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
	available for taxpayers. Most of these documents are only available in Dutch. Some of these documents are available in English as well.	in English. Some useful tax information can be found on the websites of the "Big Four" companies and also on the websites of the major law firms, which always contain English pages.		planning to leave the Netherlands.
Poland	Yes, there are a few types of documents that may be treated as guides for taxpayers (e.g. information brochures). However, they are usually not binding and available only in Polish. General information regarding tax rules in Poland can be also found on: *www.paiz.gov.pl/polish_law/taxation/pit*	There are certain unofficial websites which are used by taxpayers, such as: *www.gofin.pl* *www.pit.pl* *www.podatki-isp.pl* *www.podatki.biz*	General information may be found on the Polish tax authorities' website: *www.fiN/Anse.mf.gov.pl/stroN/A-glowN/A*	No, this information is not available.
Portugal	Yes, documents explaining how certain situations/subjects are treated are available. Most of these documents are only available in Portuguese, but some of them are also available in English (e.g., information regarding Double Tax Treaties	Some useful tax information can be found on the websites of the "Big Four" companies and also on the websites of the major law firms, which always contain English pages. *www.plmj.com* (i.e., PLMJ is one of the major law firms, which	No, this information is not available.	No, this information is not available.

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
	/Exchange of Information Agreements entered by Portugal, information about the so-called "Non-regular residents" , etc.).	releases alerts/publications on different legal subjects, including tax issues).		
Romania	Yes, a guide presenting short comments on income tax can be found, only in Romanian: *http://static.anaf.ro/static/10/Anaf/Contribuabili/scurt_ghid.htm* There are also some more specific guides available on certain types of income: *http://anaf.ro/anaf/internet/AnaF/asistenta_contribuabili/ghiduri_materiale_informative*	Tax advisory or global mobility companies' websites can provide generic materials on taxation. Also, there are websites specialized on taxation which provide articles on certain tax aspects.	No, this information is not available.	No, this information is not available.
Slovakia	Yes, published documents regarding the interpretation of the particular provisions of the tax legislation. However, such documents are not legally binding	Ministry of Finance provides general information and acts available in English: *www.Finance.gov.sk/en/Default.aspx?CatID=52* Slovak Investment and Trade Development *www.sario.sk/?home* Economical and Legal Information *www.epi.sk/Domov/Default.aspx*	Information regarding the inheritance tax (abolishment of tax) is relatively easily accessible in Slovak language, however, such information is complicated to find in English.	No, this information is not available.

Country	Does the country have a published document from the tax authorities stating how they will treat taxpayers?	Are there other websites with tax information for individuals and businesses which are widely used?	Is there any easily available information online or elsewhere concerning inheritance taxation in general and taxation of cross-border inheritances?	Is there specific information available for taxpayers on exit tax from the authorities?
Slovenia	Yes, there are guidelines and tax authorities' opinions on their webpage. There is no booklet or similar published.	*www.findinfo.si/Default.aspx#* Other than this a lot of practical information can be found free of charge on: *www.racuNovodja.com*	There is information, however only in Slovenian.	No, this information is not available.
Spain	Yes, there are different documents explaining the taxation of certain situations, concerning tax and non-tax residents, as well as frequent questions and other documents containing some other relevant information.	Yes, there are some unofficial websites where tax information is provided: *www.cef.es*	No, there is not. The only available information is the one that can be found on the general website of the Tax Agency: *www.agenciatributaria.es/AEAT.internet/Modelos_formularios/modelo_650.shtml*	No, this information is not available.
Sweden	Yes, different information on different links, depending on topic. The decision is made on case by case basis upon review of tax return, hence no "one single solution".	No specific websites available.	No, this information is not available.	No, this information is not available.
United Kingdom	Yes: *www.gov.uk/government/uploads/system/uploads/attachment_data/file/91888/charter.pdf*	There are other websites such as the Chartered Institute of Taxation but the most widely used is the HMRC website as it has a vast amount of information: *www.tax.org.uk*	General guidance is provided on: *www.hmrc.gov.uk/inheritancetax/intro/basics.htm#2* More detailed guidance is provide on: *www.hmrc.gov.uk/manuals/ihtmanual/IHTM27000.htm*	No, this information is not available.

II. Language

Language - part 1

Country	Is general information on the country's tax rules and regulations available from your tax authorities / government in languages other than the country's official language?	Can questions to the country's tax authorities (by phone / letter) be raised in languages other than the country's language?
Austria	Some of the information is also available in English. Selected official forms are available in the following languages: German, English, French, Croatian, Slovak, Slovenian, Czech and Hungarian.	Usually, the authorities only accept official requests in German. By way of an exception they are fine with English documents, but they could also request official translations to German. In practice the tax authorities always communicate in German and do not tend to communicate in English.
Belgium	Yes, the online portal *www.belgium.be/en* is available in French, Dutch, English and German. Furthermore, the website Fisconet offers a guideline through the different Belgian taxes. This website is also available in French, Dutch, English and German: *http://ccff02.minfin.fgov.be/KMWeb/main.do?home=true*	Most used correspondence languages are French, German and Dutch (country's languages). Please remark that non-residents need to file their tax returns to specific tax authorities who accept English correspondence and in some instances other languages such as Italian or Spanish.
Bulgaria	Most of the laws and subordinate legal acts are available in English.	Questions asked by phone through the information centre of the NRA can be raised in English. Written queries have to be in Bulgarian.
Croatia	Yes, in English (partially, not all laws and bylaws are available in English).	No, only in the country's language.
Cyprus	Yes, some of the information is also provided in English.	Yes, questions can be raised in English.
Czech Republic	Yes, some of the information is available in English but this is very limited. The relevant information to cross-border workers is not available in English.	No, only in the country's language.
Denmark	Yes, general information is available in English, but the tax rules and regulations are only explained very broadly. Some forms are available in other languages (German etc.).	The Danish tax authority will respond to English and "Scandinavian" inquiries on the phone and on e-mail/mail. In some cases SKAT will request a translator or assign a specific caseworker when encountering other languages, but not as a general rule. In practice this system works very well. For taxpayers in Denmark, it is possible to raise their questions to the tax authorities in English and to receive answers in English as well.

Country	Is general information on the country's tax rules and regulations available from your tax authorities / government in languages other than the country's official language?	Can questions to the country's tax authorities (by phone / letter) be raised in languages other than the country's language?
Estonia	Yes, general information is available in English and in Russian. Tax legislation is also provided in English (and some in Russian), but it is mentioned that translations published are unofficial texts and they do not have legal force. Only the Estonian publication has legal force.	Yes, some other languages can be used as well – mostly English and Russian (depending on personal language skills of recipient of call). There is a special contact address for non-residents (in English): *www.emta.ee*. This works very efficient in practice.
Finland	Yes, generic information (not the official regulations) on taxpayer's obligations and rights is widely available on the website in English.	Yes, in addition to Finnish and Swedish, in practice it is possible to raise questions to the Finnish tax authority also in English. There is no legal obligation for the Finnish tax authority to provide the service in English, but in practice they do.
France	No. A summary of the French tax system is available only in French via the following link but was last updated in July 2011: *www.impots.gouv.fr/portal/deploiement/p1/fichedescriptive_3391/fichedescriptive_3391.pdf*	No, questions to the tax authorities can be raised only in French.
Germany	The websites are generally available in German and in English. However, there is information on the websites that is only available in German. Apart from that, most of the information and regulations that cannot be found on the respective websites are mostly only available in German language. Information on cross-border situations is mostly only available in German.	Basically, all correspondence with the local tax offices has to be in German. In case this is done in a different language, the tax authorities are entitled by law to request a German translation.
Greece	No.	No, usually a translation is required.
Hungary	Yes, in some cases an English-language section is also available, but these are not fully-fledged websites. This is also valid for taxation-related sites: only a brief overview of the basic information is available in English.	Yes, practical experience shows that written questions on general issues are sometimes answered also in English by the tax authority. It is however not common practice that tax authorities answer specific questions in another language than Hungarian. A special code is required in order to ask specific questions by phone.
Ireland	Yes, general information is also available in the following languages: Czech, German, Spanish, French, Lithuanian, Polish, Portuguese, Slovak, Russian, Traditional Chinese, Simplified Chinese, and Portuguese (Brazil), Romanian and Bulgarian.	No, questions to the Irish tax authorities can only be raised in the official languages, i.e. English or Irish.

Country	Is general information on the country's tax rules and regulations available from your tax authorities / government in languages other than the country's official language?	Can questions to the country's tax authorities (by phone / letter) be raised in languages other than the country's language?
Italy	Yes, some documents and tax rules are available also in Germany and French.	Yes, in some Italian regions where there are specific linguistic minorities.
Latvia	Yes, some of the basic information is also available in English and Russian.	No, questions to the tax authorities can be raised only in Latvian.
Lithuania	Yes, general information on Lithuania's tax rules and regulations is available in English in the older version of the website: *www.vmi.lt/en/?itemId=10127285* (Not completed and not updated).	Yes, questions may be raised in the English and Russian. If the question in a foreign language is raised by phone then only general information on taxation shall be provided. However, if an answer to a more specific question or a more detailed response is required, then a written inquiry should be submitted. It really depends on the tax officer whether the answer will be provided in another language.
Luxembourg	In Luxembourg there are three official languages: Luxembourgish, German and French. Usually, information can be found in these three languages and sometimes in English as well.	Questions can be raised in the three official languages (Luxembourgish, German and French). From time to time, it may be possible to address questions in English.
Malta	Some general information is available in English (which is official language).	Yes, questions can be raised in English.
Netherlands	Yes, some general information is available in English and German.	No, questions to the tax authorities can be raised only in Dutch.
Poland	Yes, general information is available at the website of Ministry of Finance in Polish, English and Russian.	No, questions to the tax authorities can be raised only in Polish.
Portugal	Yes, the PTA website also contains a few pages in English with information of relevance for non-resident taxpayers.	No, questions to the tax authorities can be raised only in Portuguese.
Romania	Yes, some limited information can be found also in English and French. The information provided in these other languages is very general and is not sufficient for the foreign taxpayer to file a tax return without extra assistance.	No, questions to the tax authorities can be raised only in Romanian.
Slovakia	Yes, some general information in English is available via the website of Slovak Ministry of Finance. Specific provisions and guidelines are available only in Slovak.	No, questions to the tax authorities can be raised only in Slovak.

Country	Is general information on the country's tax rules and regulations available from your tax authorities / government in languages other than the country's official language?	Can questions to the country's tax authorities (by phone / letter) be raised in languages other than the country's language?
Slovenia	No, there are only a few tax return forms published also in Italian, Hungarian and English.	It depends, if addressed to the tax authorities located in the area of minorities it can be in the minorities' language (i.e. Italian, Hungarian) otherwise in Slovenian only.
Spain	Yes, some general information is available in English, this is however only information relevant to non-residents.	No, questions can be raised in Spanish in the whole country and in the co-official language in the Autonomous Community where the language is spoken.
Sweden	Yes, legislation is available on the government's website and on technical websites (public information): *www.riksdagen.se/sv/Dokument-Lagar/Swedish*	Yes, the formal requirement is that Swedish authorities are responsible for providing interpreter or translator services if necessary. However this does not work in practice. A reply is always provided in Swedish and for certain issues also in English.
United Kingdom	No, general information is provided only in English and Welsh.	Yes, HMRC will allow a friend or family member to interpret for customers who don't speak English as a first language or offers a free language interpretation service. This service can be provided when the person telephones HMRC or when the person visits a HMRC Enquiry Centre. As much notice as possible needs to be given.

Language - part 2

Country	Are tax returns available in languages other than the country's language?	Can enclosures to a tax return be added in a language other than the country's language?	Can tax assessments be received in a language other than the country's language?	Is it necessary for a resident taxpayer to submit detailed information in relation to foreign inherited property, such as valuation, legal titles etc.? Does this information have to be translated into your country language?
Austria	No.	Enclosures are not required. By way of an exception, English enclosures are accepted, but the authorities could also request official translations to German.	No.	No, there is an information obligation about the bequest (so called "Schenkungsmeldung"), meaning there is a reporting requirement.
Belgium	No, tax returns are only available in French, Dutch and German (which are the official languages).	Officially the three official languages, but in practice the tax authorities are flexible and accept other languages as well.	Yes, tax assessments can only be received in French, Dutch or German.	Yes, the inheritance tax return must contain a valuation of the foreign inherited property. No supporting documents should be added to this tax return. If afterwards supporting documents are requested, these can be in another language.
Bulgaria	No.	No, all enclosures have to be translated in Bulgarian.	No, there are no assessments issued in Bulgaria.	Yes, detailed information has to be submitted, most importantly valuations. The information has to be translated.
Croatia	No.	No, enclosures have to be translated.	No.	No.
Cyprus	Yes, in English and Greek.	No, enclosures are not allowed.	Yes, they can be received in Greek and English	No.
Czech Republic	No, the tax forms are available also in English, but only for translation purposes.	No, enclosures have to be translated.	No.	No.

Country	Are tax returns available in languages other than the country's language?	Can enclosures to a tax return be added in a language other than the country's language?	Can tax assessments be received in a language other than the country's language?	Is it necessary for a resident taxpayer to submit detailed information in relation to foreign inherited property, such as valuation, legal titles etc.? Does this information have to be translated into your country language?
Denmark	Yes, available in English as well.	In general, documents are accepted in English by the tax authorities. In case they do not accept the English document, a (non-official) translation must be provided.	No.	Yes, no translation needed.
Estonia	Some of the tax returns are also available in English.	No.	No.	No.
Finland	Yes, in Swedish, but this is one of the official languages. There are blank tax return forms in English available for information purposes.	Yes, it is possible to add enclosures in other languages. The Finnish tax authority may ask for a translation if the enclosure is not in Finnish or Swedish. Enclosures in English are almost always accepted.	Yes, in Swedish.	Yes, for foreign inherited property. Usually the Finnish tax authority does not require this information to be translated into Finnish or Swedish, but they may do so.
France	No.	Yes, with a brief explanation/ translation.	No.	Yes, a complete list of the decedent's assets must be submitted to the French tax authorities (including the foreign assets) with the description and the value of each asset. This list must be provided in French.
Germany	There is an English translation of the forms. However, these are just for information purposes.	No, all documents need to be in German. The tax authorities are entitled to ask for a German translation. Most tax officers will	No.	Yes, detailed information can be required if it is a taxable event in Germany. Whether or not the documents have to be translated

Country	Are tax returns available in languages other than the country's language?	Can enclosures to a tax return be added in a language other than the country's language?	Can tax assessments be received in a language other than the country's language?	Is it necessary for a resident taxpayer to submit detailed information in relation to foreign inherited property, such as valuation, legal titles etc.? Does this information have to be translated into your country language?
	Tax returns need to be filed in German.	accept partial translated documents.		depends on the tax office in charge.
Greece	No.	No.	No.	Yes, all existent documents should be provided as supporting documentation.
Hungary	No. A special tax return form for non-resident art performers is also available in English.	No, enclosures are not allowed.	No.	Wills are registered in the central register of wills, which is managed by the Hungarian National Chamber of Civil Law Notaries.
Ireland	No.	No, this correspondence with the tax authorities should be in English or Irish.	No.	No, not necessary.
Italy	Yes, they are available in English, French, Germany and Slovenian.	Yes, in case the tax authorities require supporting documentation, they generally accept documentation in a foreign language (French, English, German and Slovenian)	No, there are no assessments issued.	Yes, it is necessary to file a specific inheritance declaration.
Latvia	No.	No, enclosures to tax returns must be in Latvian.	No, there are no tax assessments issued by the tax authorities in Latvia.	No.
Lithuania	Yes, the personal non-resident tax return is available in English.	No, officially all enclosures need to be (formally) translated. In practice, if the enclosure is	No, there are no tax assessments in Lithuania.	Yes.

Country	Are tax returns available in languages other than the country's language?	Can enclosures to a tax return be added in a language other than the country's language?	Can tax assessments be received in a language other than the country's language?	Is it necessary for a resident taxpayer to submit detailed information in relation to foreign inherited property, such as valuation, legal titles etc.? Does this information have to be translated into your country language?
		prepared in the English, it may be acceptable to the tax authorities.		
Luxembourg	No.	Yes, in practice, tax authorities do accept enclosures in another language. Only official supporting documentation sometimes has to be translated.	Yes, in French and German.	Yes, even if the transfer or a real estate property located abroad is exempt, it must be declared in Luxembourg.
Malta	Yes, available in English, but this is one of the official languages.	Yes, enclosures can be added in English.	Yes, in English.	No.
Netherlands	No.	No, enclosures are not allowed.	No.	No.
Poland	No.	No.	No.	Yes, there is a special form that needs to be filed in Polish.
Portugal	No.	No.	No.	In principle no, provided that for gratuitous transfers, tax is only due whenever goods are located in national territory.
Romania	No.	No, all enclosures have to be translated.	No.	No.
Slovakia	No.	Yes, enclosures to a tax return can be added in other languages, but the tax authorities may ask for the translated copy of the document at any time.	Not in regards to standard tax return filings as there are no tax assessments in Slovakia.	No.

Country	Are tax returns available in languages other than the country's language?	Can enclosures to a tax return be added in a language other than the country's language?	Can tax assessments be received in a language other than the country's language?	Is it necessary for a resident taxpayer to submit detailed information in relation to foreign inherited property, such as valuation, legal titles etc.? Does this information have to be translated into your country language?
Slovenia	Yes, available in Italian and Hungarian.	Depends on the tax clerk reviewing the document, but usually the tax authorities request a translation.	Yes, in areas where a minority is living (Italian and Hungarian but these are exceptions not a rule).	No.
Spain	The steps that must be followed are available in the co-official languages and in English, but the forms for filing are available in Spanish only (and in some cases in English).	No.	Yes, they can be received in the co-official languages.	No, there is an information obligation only.
Sweden	No.	Yes, can be filed in all languages, however the tax office may ask follow up questions if filed in other languages than Swedish or English. In practice, only enclosures in Swedish or English are accepted.	No.	No.
United Kingdom	No.	No.	No.	No.

III. Organisation of tax authorities

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
Austria	Yes, it is called "Finanzonline".	Tax office allocated geographically by residence of taxpayer.	Yes, specific office for all non-residents.	Yes, however the taxpayer takes the risk for a delay.	No, cross-border worker situations are transferred to specialist departments.
Belgium	Yes, My Minfin Portal: *https://eservices.minfin.fgov.be/myminfin-hook/custom_jsps/selectLanguage.jsp?contextPath=/portal&lastPath=/public/citizen/welcome*	Tax office allocated geographically by residence of taxpayer.	Yes, specific office for inbound foreigners – resident and non-resident.	No.	Not officially in front office function, although back offices support-cells exist for the inspectors. Furthermore tax authorities do cooperate with the Dutch and German tax authorities in a special team.
Bulgaria	No.	Tax office allocated geographically by residence of taxpayer.	No, however, there is a tax office located in the capital that is responsible for all taxpayers without a residence permit/ permanent address in Bulgaria.	There are no specialist tax offices except a directorate on application of tax treaties. An obligation to transfer a filed request for issuance of a document exists between the various territorial departments. If the authority is not the competent body for the request, the requestor will be notified and instructed on the competent body.	No.

Country	**Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?**	**How is the relationship between tax office and taxpayer usually organised?**	**Is there a specific tax office dealing with cross-border employees?**	**If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?**	**Does your country have specialist tax offices for cross-border workers in neighbouring countries?**
Croatia	No.	Tax office allocated geographically by residence of taxpayer.	No.	No, but in practice they do transfer the question to a specialist.	Generally not. There is a specialized advisory division within the tax authority's central office dealing with cross-border taxation of individuals (Department on avoidance of double taxation and international cooperation).
Cyprus	No online portal is available for income tax. Some information is available on Taxisnet for both residents and non-residents.	Tax office allocated geographically by residence of taxpayer.	Yes, specific office for inbound foreigners – resident and non-resident.	No.	No.
Czech Republic	No.	Tax office allocated geographically by residence of taxpayer.	No, all cross-border cases are handled by general tax offices, which often do not have knowledge about cross-border situations.	No.	No.
Denmark	Yes, on: *www.skat.dk* The portal is only available in Danish and is available for both residents and non-residents.	Tax office allocated geographically by residence of taxpayer.	Within Denmark specialist tax offices exist, such as SKAT Øresund (related to the Øresund region).	Yes, all institutions have a legal obligation to guide individuals to the correct point of contact. Cross-border cases are transferred to specialists.	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
			Denmark does not have specialist tax offices outside Denmark.		
Estonia	Yes, e-Tax Board/e-Customs, for tax reporting purposes, but not for obtaining general tax guidelines or advice.	Tax office allocated geographically by residence of taxpayer.	No, there is no special tax office for cross-border employees.	No, there is no formal obligation, but the tax officer may decide whether this is needed.	No.
Finland	No, there is no general personal online portal that an individual could use to access all tax information relevant to him/her. The online portals that are available are available only if the individual has Finnish individual online banking codes. Cross-border workers who come to work in Finland for a short period of time do not frequently use the tax portal.	Tax office allocated geographically by residence of taxpayer.	Yes, the Metropolitan Area tax office is specialized in cross-border workers. In case the cross-border worker would be considered as non-tax resident in Finland, his/her tax returns would be processed by the Metropolitan Area tax office.	No formal obligation, but in practice non-specialist tax offices are obliged to transfer non-resident tax returns to the Metropolitan Area tax office.	The Metropolitan Area tax office is specialized in cross-border workers, but these workers can get services also from the other tax offices.
France	Yes, there is a personal online tax portal for both individuals and professionals, available for	Tax office allocated geographically by residence of taxpayer.	Yes, there is a specific office for non-residents. In practice, some	Yes, depending on the amount at stake.	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
	both residents and non-residents.		offices do have more knowledge about certain cross-border situations. The residence of the taxpayer however determines which tax office will handle the case.		
Germany	No, there is no personal online tax portal with relevant information for the taxpayer.	Tax office allocated geographically by residence of taxpayer.	No, the local tax offices are dealing with cross-border employees as well.	No.	No, specialist offices do not exist in Germany. Tax authorities do however cooperate with the Dutch and Belgium tax authorities in a special team.
Greece	Yes, an online tax portal is available for both residents and non-residents.	Tax office allocated geographically by residence of taxpayer.	Yes, there is a specific tax office for non-resident taxpayers. Resident cross-border workers will be handled by the general tax office.	No.	No.
Hungary	A limited number of actions can be performed online through the 'eBev' portal. These services include:	In general, the tax office is allocated geographically by residence of taxpayer.	Only for those who do not have a Hungarian address, not specifically	Yes.	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
	checking personal tax balance and obtaining certificates from the authority.	Standalone departments exist for 'exclusive matters' and 'exclusive taxpayers'. The latter is in charge, among other, of taxpayers, who do not have a Hungarian address.	office specialized in cross-border employees.		
Ireland	Yes. There is an online portal called Revenue On Line (ROS) for taxpayers and companies. Taxpayers can access information relevant to them. They will be able to access personal detail for all taxes which they are registered for with the Irish tax authorities. Employees can access their personal tax information through 'PAYE Anytime'. The portal is available for both residents and non-residents.	Tax office allocated geographically by residence of taxpayer.	Non-residents are dealt with in the Dublin City Centre district.	No.	No.
Italy	Each taxpayer or his tax advisor (with proxy) can access a website that provides information on	Tax office allocated geographically by residence of taxpayer.	Yes.	In some cases questions might be managed by specialized office (international tax office).	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
	personal tax issues (tax returns filed, tax payments paid, etc.). With reference to social security items, a dedicated online platform is available. The website and the relevant platform are managed by a different public institution: INPS.				
Latvia	Yes, there is an online tax portal available for taxpayers where they can access information relevant to them. It is called Electronic Declaration System. If you have access to that system you can access information regarding personal income tax, VAT, sole traders and partnerships etc. The tax portal is only available in Latvian.	Tax office allocated geographically by residence of taxpayer.	No.	No.	No.
Lithuania	Yes, personal online tax portal for taxes administered by the Lithuanian Tax Authorities. Automatic access is granted	Tax office allocated geographically by residence of taxpayer.	No.	No.	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
	if a taxpayer has a Lithuanian bank account. In absence of a Lithuanian bank account, a special request has to be files in order to obtain access to the portal. The tax portal is available in English.				
Luxembourg	No.	Tax office allocated geographically by residence of taxpayer.	Yes, specific office for inbound foreigners / non-residents and a specific office for outbound non – residents.	No.	Yes, Bureau Luxembourg Y is the office dealing with Luxembourg non-residents coming from France. Bureau Luxembourg Z is the office dealing with Luxembourg non-residents coming from Germany. Luxembourg does also have a special agreement with Germany about the workdays of cross-border workers. Bureau Luxembourg X is the office dealing with all the other non-residents (including Belgian tax residents).
Malta	No.	Tax office allocated by subject.	Yes, specific office for inbound	Yes.	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
			foreigners – resident and non-resident.		
Netherlands	No.	Tax office allocated geographically by residence of taxpayer.	Specific office for outbound non – residents and inbound foreigners benefitting from the 30% facility (expatriate concession).	No.	Yes, "Team Grensoverschrijdend werken en ondernemen" (GWO), a cooperation of the Dutch, German and Belgium tax authorities. This team provides information for cross-border workers in all three countries. "Bureau voor Belgische Zaken" informs cross-border workers in the Netherlands and Belgium. "Bureau voor Duitse Zaken" informs cross-border workers in the Netherlands and Germany.
Poland	No.	Tax office allocated geographically by residence of taxpayer.	Yes, specific offices for non-residents. Tax officers from this office generally only speak Polish.	Yes.	No.
Portugal	Yes, taxpayers (either individuals or companies)	Tax office allocated geographically by	Yes, specific office for outbound non–	No.	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
	have access to personal online tax information. The portal is available for both residents and non-residents and is only available in Portuguese.	residence of taxpayer.	residents.		
Romania	No.	Tax office allocated geographically by residence of taxpayer.	No.	No, there is no formal obligation, but the inquirer should be redirected to the office able to provide an answer.	No.
Slovakia	A personal online tax portal (tax account on online portal) is available. The portal is available for both residents and non-residents and is only available in the Slovak. The portal is relatively new, so maybe in the future it will be available in English as well.	Tax office allocated geographically by residence of taxpayer.	No. If an individual is regarded as a Slovak tax non-resident without any address in Slovakia, he/she belongs to the Tax Authority Bratislava.	If a submission is made by a taxpayer addressed to the incorrect tax authority, this is obliged to transfer it to the one which is locally competent. If there is a request for some methodical guidance, there are no rules how this should be handled by the tax authorities. It is therefore recommended to address such requests directly to the Financial Directorate or the Slovak Ministry of Finance.	No.
Slovenia	There is a special e-tax	Tax office allocated	Yes, specific office	If they cannot provide an	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
	portal (E-davki) on which all tax payments made on behalf or by the taxpayer are seen. E-davki is only partially available in English.	geographically by residence of taxpayer.	for inbound foreigners – resident and non-resident.	answer, they should transfer the question to the General Tax Office.	
Spain	On the Tax Agency webpage some relevant information may be consulted by the taxpayer. The tax portal could be helpful to cross-border workers, since the tax authorities assist with the filing of tax returns. Only a small part of the portal is available in English.	Tax office allocated geographically by residence of taxpayer.	No.	No.	No.
Sweden	Yes, there is an online portal if the taxpayer has a registered electronic identity. The portal is only available in Swedish.	Specific tax offices are responsible for handling tax issues for certain regions – administrative decision.	No, however certain issues are re-directed to certain officers based on type of issue/ office. Tax officers specialized in cross-border situations are sometimes handling cross-border cases. These tax officers cannot	No, there is no formal obligation, but may be done for certain types of issues.	No.

Country	Does the country have a personal online tax portal where the taxpayer can access information relevant to him/her?	How is the relationship between tax office and taxpayer usually organised?	Is there a specific tax office dealing with cross-border employees?	If a question is raised with a non-specialist tax office, is that office obliged to transfer the question / file to a specialist?	Does your country have specialist tax offices for cross-border workers in neighbouring countries?
			be contacted directly by the taxpayers.		
United Kingdom	Yes, if the taxpayer has registered for on-line services it is possible to access details of their self-assessment tax return account whereby they can monitor tax payments.	Tax office allocated geographically by residence of taxpayer. And tax office allocated based on employer.	Specific office for inbound foreigners – resident and non-resident. HMRC Personal Tax International (a specialist office) contains the Expatriate Team which deals with the tax affairs of non-United Kingdom expatriate employees.	There are numerous specialist offices within HMRC and where a question is raised that requires specialist input it will typically be referred to the relevant specialist office.	No.

IV. Tax registration numbers

Country	Is it possible to obtain a tax registration number online or in writing or should this be obtained in person?	In which language can this be obtained?	How long does it take to obtain a taxpayer registration number?	Can it be applied for with an address outside the country? If yes, does this work in practice or are the authorities still reluctant to grant it?
Austria	The registration process can be done in writing or online for local employees only.	In German only.	Usually it takes two weeks for the municipality to grant a tax registration number.	Yes, it works.
Belgium	If an individual will register within a Belgian commune, and as a consequence becomes Belgian resident, he will obtain a national number. However, non-residents who are not registered within the commune do not possess such a national number. They will automatically receive this personal number as from the moment they file their first tax return. Furthermore, the tax authorities will grant a personal number (so called "repertorium nummer") to each individual.	In French, Dutch and German.	The numbers are granted automatically.	Yes.
Bulgaria	No, the number has to be obtained in person.	In English and Bulgarian. The document certifying the number is issued only in Bulgarian.	The number is issued immediately with application.	Yes, no address is required, just a valid passport.
Croatia	No, it should be obtained in person or if not possible, the registration can be made by someone else having the specific, notarized Power of Attorney.	In Croatian.	There is no statutory timeframe (couple of days in practice).	No.
Cyprus	No, a tax registration number can only be obtained in person.	In Greek and English.	It can take up to one week.	No.
Czech	A tax registration number can be obtained	In Czech.	The Czech tax authorities	Yes, the foreign address will not cause

Country	Is it possible to obtain a tax registration number online or in writing or should this be obtained in person?	In which language can this be obtained?	How long does it take to obtain a taxpayer registration number?	Can it be applied for with an address outside the country? If yes, does this work in practice or are the authorities still reluctant to grant it?
Republic	by filing a special request in writing, delivered in person or sent electronically with the certified electronic signature or sent via data box, a special mailbox used for communication with the Czech authorities.		have 30 days from the filing of the request for their decision in case they do not have any questions to the registration form.	any problems.
Denmark	A tax registration number can be applied for by completing a form and sending it to SKAT by e-mail or regular mail.	In Danish, German, Polish and Lithuanian.	Typically, around fourteen days.	The CPR number which is handled by the immigration authorities can be issued without a Danish address. The actual tax registration number (solely used when a CPR-nr does not exist), requires a Danish address.
Estonia	No, a tax registration number should be applied in person, unless signed with the Estonian digital signature (an Estonian residence permit is required). For a non-resident it is possible to use an authorized person to perform these actions. Authorization must be notarized.	In Estonian (and partly English).	On average five working days.	Yes, works also in practice.
Finland	No, a registration number can be obtained in person only.	In Finnish, Swedish, Sami (in Sami area) and in practice in English.	This should take approximately one day for a tax number and approximately two weeks for a social security number.	The tax registration numbers can be obtained even if the individual does not have an address in Finland.
France	A tax number is attributed to the taxpayer after the filing of his first French income tax return (mentioned on his tax assessment).	N/A.	N/A.	N/A.
Germany	A tax number is granted when filing an income tax return for the first time. There	In German.	N/A.	Yes, also non-resident taxpayers can obtain a German tax number.

Country	Is it possible to obtain a tax registration number online or in writing or should this be obtained in person?	In which language can this be obtained?	How long does it take to obtain a taxpayer registration number?	Can it be applied for with an address outside the country? If yes, does this work in practice or are the authorities still reluctant to grant it?
	is no need to apply for either the tax ID or the tax number. Non-resident taxpayers can apply for a tax ID number in case they do not have to file a German income tax return.			
Greece	No, a tax registration number can be obtained in person only.	In Greek.	Immediately once all proper documentation is filed.	Yes, but a correspondence agent should be appointed in Greece.
Hungary	Yes, a tax registration number can be obtained online, in writing or in person.	In Hungarian, some in English (unofficially translated).	Usually, the tax registration number shall be issued within 30 days from the receipt of all required documents.	Yes, not having a Hungarian address does not cause any problem during the registration process.
Ireland	Companies can obtain a tax registration number using the on-line service. For individuals the tax registration number is the same as the taxpayers PPSN (Personal Public Service Number) which must be obtained from a PPS Number Allocation Centre. In general it is necessary to apply for this number in person. If you are non-resident or not in the state it is possible to apply for this number in writing.	In English or Irish.	Usually it takes between two to four weeks for this number to issue.	For individuals an address outside the State can be used for the application.
Italy	No, a tax registration number can only be obtained in person.	In Italian, English, French, Germany and Slovenian.	It is granted immediately.	No, it is mandatory to indicate an Italian address.
Latvia	No, a tax registration number can only be obtained in person.	In Latvian.	Usually, the tax registration number shall be issued within ten days from the receipt of all required documents.	No, an address inside the country has to be provided to apply for a tax registration number.

Country	Is it possible to obtain a tax registration number online or in writing or should this be obtained in person?	In which language can this be obtained?	How long does it take to obtain a taxpayer registration number?	Can it be applied for with an address outside the country? If yes, does this work in practice or are the authorities still reluctant to grant it?
Lithuania	The tax registration number may be obtained online, in writing or in person.	In Lithuanian and English.	Usually, the tax registration number shall be issued within five working days from the receipt of all required documents.	No, the place of residence in Lithuania must be indicated.
Luxembourg	No, a tax registration number is granted to each person upon registration with the Luxembourg authorities at the beginning of the employment relationship (for resident taxpayers).	In French or German.	Immediately upon request or at least few days after.	Luxembourg non-resident taxpayers are also granted with a registration number through the issuance of the tax card.
Malta	Yes, a tax registration number can be obtained online.	In English and Maltese.	Usually, the tax registration number shall be issued within seven days from the receipt of all required documents.	Yes, an address outside Malta could be used.
Netherlands	No, a tax registration number can only be obtained in person when registering at the municipality (specific registration process for non-resident taxpayers). Only non-resident directors can obtain a tax registration number in writing, if not or very limited in the Netherlands.	In Dutch.	The number will be issued in approximately two weeks.	Non-residents can obtain a number without a Dutch address (are registered in a separate register).
Poland	Yes, a tax registration number can be obtained in writing.	In Polish.	Usually, the tax registration number shall be issued within two weeks from the receipt of all required documents.	Yes, this procedure works well in practice.
Portugal	No, a tax number can be obtained only in person.	In Portuguese.	At the time of the application.	Yes.
Romania	No, a tax number can be obtained only in person, as such number is generally	In Romanian.	Tax number can be obtained in three to five days.	An address of the Romanian authorised person can be used.

Country	Is it possible to obtain a tax registration number online or in writing or should this be obtained in person?	In which language can this be obtained?	How long does it take to obtain a taxpayer registration number?	Can it be applied for with an address outside the country? If yes, does this work in practice or are the authorities still reluctant to grant it?
	allocated on the immigration document (i.e., Residence Permit, Registration Certificate). In certain cases it is possible however to obtain only a tax number directly from the tax authorities in person. Such document could be obtained also through an authorised person.			
Slovakia	A tax registration number can be obtained in writing with a specific application or via electronic means while using the certified digital signature based on the agreement on establishment of electronic communication with the tax authorities.	In Slovak.	Usually, the tax registration number shall be issued within 30 days from the receipt of all required documents. A few exemptions apply (while registration performed also within shorter period).	As for tax registration purposes if a person/company does not have an address inside the Slovak Republic, a representative for delivery of correspondence needs to be appointed. Otherwise, all letters and announcements will be stored with the tax authorities (with the effect as it would be received by the taxpayer).
Slovenia	Yes, a tax registration number can be obtained in person or in writing.	In Slovenian and English.	In person within a day, in writing within two weeks.	Yes, the authorities are not reluctant to grant it.
Spain	No, a tax registration for individuals can be obtained in person at the police station in order to obtain the NIE.	In Spanish.	For individuals, it depends on several factors.	No, a domicile for tax purposes or a domicile for notification purposes is needed.
Sweden	A tax registration number can be obtained in person only (normally) or in writing for non-resident coordination numbers.	In Swedish.	One day to several months.	Yes, non-resident tax application to be filed including copy of passport.
United Kingdom	Yes, a tax registration can be applied for by completing a form which can be e-filed to HMRC or by mailing the form to HMRC.	In English.	It varies, could typically be anything between four and six weeks.	Yes, and so far as we are aware it does work in practice.

V. Tax return process

Tax return process – part 1

Country	Can tax returns for migrating employees be filed during the tax year?	Are non-residents obliged to file tax returns in the country?	Are pre-filled tax returns by the authorities available in the country?	Are joint returns filed in your country?
Austria	No.	Yes, if they earned taxable income from Austrian sources.	No.	No.
Belgium	If a resident leaves Belgium during the tax year, a tax return should be filed within three months following his departure (obliged). For outbound and inbound non-residents this is not possible.	Yes, if they earned taxable income from Belgian sources.	For resident taxpayers only.	Yes.
Bulgaria	No.	Yes, if they earned taxable income from Bulgarian sources.	No.	No.
Croatia	There is no rule that disallows filing before the filing deadline (however, it may be disallowed in practice).	Yes, if they earned taxable income from Croatian sources.	No.	No.
Cyprus	In practice yes, however only hard copies are accepted.	Yes, if they earned taxable income from Cyprus sources (over EUR 19,500).	No.	No.
Czech Republic	No.	Yes, if they fulfil the general conditions for filing a Czech tax return.	No.	No.
Denmark	In principle, tax returns can be filed during the tax year, however they will typically not be processed by SKAT until the ordinary deadlines for filing.	Yes, if they earned taxable income from Danish sources.	No, for the most part SKAT will issue an automatic tax assessment, which can be amended. In case SKAT cannot issue an automatic tax assessment and a tax return is required, SKAT will send a so-called service-letter which is roughly equivalent to a (partially) pre-filled tax return.	No.

Country	Can tax returns for migrating employees be filed during the tax year?	Are non-residents obliged to file tax returns in the country?	Are pre-filled tax returns by the authorities available in the country?	Are joint returns filed in your country?
Estonia	No.	Yes, if they earned taxable income from Estonian sources.	Yes.	Yes.
Finland	Yes, for migrating employees it is possible to file the tax return at the time they are leaving Finland using a blank form. However, the (pre-filled) tax assessments, tax refunds and residual tax payments will follow the ordinary schedule.	Yes, if they earned taxable income from Finnish sources that is not subject to final tax-at-source withholding.	Yes, for resident taxpayers and some non-resident taxpayers.	No.
France	No.	Yes, if they earned taxable income from French sources.	Yes, for resident taxpayers and non-resident taxpayers.	Yes.
Germany	No.	Yes, if they earned taxable income from German sources that is not subject to final tax-at-source withholding.	No.	Yes.
Greece	Yes, through a physical submission which in any case is required by law for departing employees.	Yes, if they earned taxable income from Greek sources.	No.	Yes.
Hungary	Taxpayers who leave the country permanently before the end of the tax year can request the tax authorities to establish their tax liabilities by way of an extraordinary tax assessment.	Yes, if they earned taxable income from Hungarian sources.	For resident taxpayers only, if certain conditions apply.	No.
Ireland	No.	Yes, if they have taxable income in Ireland other than employment income which has already been subject to PAYE (i.e. payroll withholding) at source.	Where an individual has submitted an income tax return in the previous year it is possible to obtain a pre populated return.	Yes.
Italy	No.	Yes.	No.	Only the simplified tax return "Modello

Country	Can tax returns for migrating employees be filed during the tax year?	Are non-residents obliged to file tax returns in the country?	Are pre-filled tax returns by the authorities available in the country?	Are joint returns filed in your country?
				730") can be jointly filed.
Latvia	Yes.	Yes, if they earned taxable income from Latvian sources.	Yes, for resident taxpayers and non-resident taxpayers.	No.
Lithuania	The annual resident tax return has to be filed after the year-end. Non-resident tax returns have to be filed within 25 days of receiving income.	Yes, in case of received income attributable to B type income.	For resident taxpayers only.	No.
Luxembourg	No, since the tax form relating to a tax year is only issued by the tax authorities the year following the fiscal year concerned.	Yes, under certain conditions.	No.	Yes.
Malta	Yes.	Yes.	For resident taxpayers and non-resident taxpayers	Yes.
Netherlands	No.	Yes, if they earned taxable income from Dutch sources.	For resident taxpayers only.	No.
Poland	Yes.	Yes, by 30 April of the following year, however, in case an individual is leaving Poland before that deadline, they are obliged to file an annual tax return before their departure from Poland (e.g. during the year).	No.	Yes.
Portugal	No.	Yes, if they earned taxable income from Portuguese sources that is not subject to final tax-at-source withholding.	Yes, for resident individuals only.	Yes.
Romania	Yes.	Yes.	No.	No.
Slovakia	No.	Yes, if they earned taxable income from Slovak sources exceeding the filing threshold, e.g. EUR 1,901.66 for 2014.	No.	No.
Slovenia	Yes.	No, only is the tax calculation issued by the tax authorities in not correct.	Yes, for resident taxpayers only.	No.

Country	Can tax returns for migrating employees be filed during the tax year?	Are non-residents obliged to file tax returns in the country?	Are pre-filled tax returns by the authorities available in the country?	Are joint returns filed in your country?
Spain	No.	Yes.	Yes, for resident taxpayers and non-resident taxpayers.	Yes.
Sweden	No.	Yes, but it depends on length of stay.	Yes, for resident taxpayers and non-resident taxpayers.	No.
United Kingdom	Yes, in case of a repayment.	Yes, if they earned taxable income from United Kingdom sources.	No.	No.

Tax return process – part 2

Country	Is online filing of tax returns available in your country?	Is online filing of tax returns available for resident taxpayers, non-resident taxpayers and part year resident taxpayers?	Is online filing of tax returns available for all income, for example income from employment, pensions and real estate?
Austria	Yes.	Online filing is available for resident taxpayers and non-resident taxpayers.	Yes.
Belgium	Yes.	Online filing is available for resident taxpayers and non-resident taxpayers. For part year residents, online filing of tax returns is not possible.	Yes.
Bulgaria	Yes	Online filing is available for resident taxpayers and non-resident taxpayers.	No online filing is available for local taxes such as real estate taxes.
Croatia	No, not for individuals.	No, annual tax returns of individuals have to be filed in hard copy.	No, annual tax returns of individuals have to be filed in hard copy.
Cyprus	Yes.	Yes.	Yes.
Czech Republic	No.	N/A.	N/A.
Denmark	Yes.	Yes.	Yes.
Estonia	Yes.	Yes, if taxpayers have signed agreement with the Estonian Tax and Customs Board.	Yes.
Finland	Yes.	Yes.	Yes.
France	Yes.	Yes.	Yes.
Germany	Yes.	No, non-resident individual taxpayers' tax returns need to be filed in hard copy.	Yes.
Greece	Yes.	Yes.	Yes, however, foreign interest, dividends and capital gains from sale of shares in a foreign stock exchange should be declared with a special hard copy filing during the year and only the amounts are recorded in the annual filing with no tax due as the tax is then already paid.
Hungary	Yes.	Yes.	Yes.
Ireland	Yes.	Yes.	No, income from self-employment, investments etc. can be returned through the on-line returns.

Country	Is online filing of tax returns available in your country?	Is online filing of tax returns available for resident taxpayers, non-resident taxpayers and part year resident taxpayers?	Is online filing of tax returns available for all income, for example income from employment, pensions and real estate?
			At present there is not a facility for those with only employment income to file on-line but this is expected to become available later in 2014.
Italy	Yes.	Yes.	Yes.
Latvia	Yes.	Yes.	Yes.
Lithuania	Yes.	Yes.	Yes.
Luxembourg	Yes.	Yes.	Yes.
Malta	Yes	Yes	Yes
Netherlands	Yes, however, in case of a migration of a taxpayer during the year, a migration tax return has to be filed hard copy.	Yes. Only for part year residents online filing of tax returns is not possible.	Yes, for most income it is possible to file online, except for succession tax.
Poland	Yes.	Yes.	Yes.
Portugal	Yes.	Yes.	Yes.
Romania	Yes.	Yes.	No, online filing of tax returns is available only for several types of income (e.g., income from employment, income from independent activities).
Slovakia	Yes.	Yes.	Yes.
Slovenia	Yes.	Yes.	No.
Spain	Yes.	Yes (please note that we do not have part year resident taxpayers in Spain).	Tax residents file a Form 100 that can be filed online, including the global income. Non-tax residents file Forms 210, one per type of income. In both cases, a certificate is needed.
Sweden	Yes.	Only for full year resident taxpayers.	Yes.
United Kingdom	Yes.	Yes.	Yes.

VI. Tax payments and tax assessments

Tax payments and tax assessments – part 1

Country	Do thresholds apply for the amount of tax to be paid?	Do thresholds apply for the amount of tax to be refunded?	Is it possible to pay your country's tax from a foreign bank account?	Is it possible to receive a refund from your country's tax authorities into a foreign bank account?
Austria	No.	No.	Yes.	Yes.
Belgium	Yes, EUR 2.50.	Yes, EUR 2.50.	Yes.	Yes.
Bulgaria	No.	No.	Yes.	Yes.
Croatia	No.	Yes, 10 HRK / approx. EUR 1.50)	Yes.	Yes.
Cyprus	No.	No.	Yes.	Refunds are received by issuing a cheque to the person.
Czech Republic	Yes, CZK 200.	Yes, CZK 100.	Yes.	Yes.
Denmark	No.	No.	Yes.	Yes, but the account should be registered as a NEM-KONTO. Taxpayers will be informed about the NEM-KONTO system by letter (in English). The NEM-KONTO is an account that is used for multiple types of money transfers between the authorities and individuals.
Estonia	Yes.	No, if the refund is requested by the taxpayer.	Yes.	Yes.
Finland	Yes, EUR 10.	Yes, EUR 5.	Yes.	Yes.
France	Yes, EUR 61.	No.	Yes.	Yes.
Germany	Yes, EUR 10.	No.	Yes.	Yes.
Greece	No.	No.	Yes.	Yes.
Hungary	Yes, HUF 100 (approx. EUR 0.33) for individuals, below	Yes, under HUF 100 (approx. EUR 0.33) for	Yes.	Yes. However, it is not possible for Hungarian citizens

Country	Do thresholds apply for the amount of tax to be paid?	Do thresholds apply for the amount of tax to be refunded?	Is it possible to pay your country's tax from a foreign bank account?	Is it possible to receive a refund from your country's tax authorities into a foreign bank account?
	HUF 1,000 (approx. EUR 3.3) for other taxpayers.	individuals, below HUF 1,000 (approx. EUR 3.3) for other taxpayers.		who have a Hungarian address.
Ireland	No. All tax due must be paid, however in practice tax authorities do not pursue amounts under €5.	Yes. Overpayments of less than €5 are not usually repaid.	Yes.	No, refunds from the tax authorities can only be made either directly into an Irish bank account or by Euro cheque.
Italy	Yes, Eur 12.	Yes, EUR 12.	Yes.	Yes.
Latvia	No.	No.	Yes.	Yes.
Lithuania	Yes, 3 LTL (<1 EUR).	Yes, 3 LTL (<1 EUR).	Yes.	Yes.
Luxembourg	Yes, EUR 12.	No.	Yes.	Yes.
Malta	Yes.	No.	Yes.	Yes.
Netherlands	Yes, EUR 45.	Yes, EUR 45.	Yes.	Yes.
Poland	Yes, PLN 3 091.	No, however, very small refunds not exceeding the costs of summons in the enforcement proceedings (PLN 8.80) can be only returned to the taxpayer in cash in the tax office.	Yes.	Yes.
Portugal	Yes, EUR 24.94.	Yes, EUR 9.98.	Yes.	No.
Romania	No.	No.	Yes, but all payments should be intermediated by Romanian commercial banks which could perform the exchange.	No.

Country	Do thresholds apply for the amount of tax to be paid?	Do thresholds apply for the amount of tax to be refunded?	Is it possible to pay your country's tax from a foreign bank account?	Is it possible to receive a refund from your country's tax authorities into a foreign bank account?
Slovakia	Yes, EUR 5. Personal income tax is not assessed and not payable if does not exceed EUR 17 per tax period.	Yes, EUR 5.	Yes.	Yes.
Slovenia	Yes, 20 EUR.	No.	Yes.	Yes.
Spain	No.	No.	Yes.	Yes, it is possible to receive a refund from the tax authorities in EU bank accounts. For bank accounts in countries outside the EU it is more difficult to obtain the refund.
Sweden	Yes, SEK 100 does not have to be paid that year but will be "saved" to be paid in a later year.	Yes, taxes below SEK 100 will not be refunded that year but will be "saved" to be refunded in a later year.	Yes.	Depends on the country, additional information and request to be filed and submitted to the tax office.
United Kingdom	No.	No.	Yes.	No, the bank account must be in the United Kingdom or Channel Islands (otherwise they will issue a repayment cheque).

Tax payments and tax assessments – part 2

Country	Can electronic copies of assessments be received by individuals from your country's tax authorities?	What is the timing of issuing the assessment(s) after the tax return has been filed?	Can the timing be accelerated?
Austria	The tax assessments (electronic copies) can be assessed within the personal online tax portal of the individual.	It varies, it can take weeks, months, sometimes very long (for cross-border taxpayers) until the authorities issue the tax assessment. Generally, it takes more time to issue a tax assessment for a cross-border worker, because in these cases more deductions are claimed in the tax return. The tax authorities often request for different kinds of proof in order to accept the deductions.	No.
Belgium	The tax assessment will be provided by a paper copy to the taxpayers. Nevertheless, if the taxpayer files his tax return electronically, he can choose to receive it electronically (online tool Zoomit).	The tax assessment should be provided to the taxpayer on June 30 from the year 2nd year following the income year at the latest.	This is possible, but not very common.
Bulgaria	There are no binding tax assessments in Bulgaria.	N/A.	N/A.
Croatia	No.	Within one year upon filing the tax return. Collecting all the relevant information could take a lot of time in cross-border situations, and therefore it sometimes takes the tax authorities more time to issue the tax assessment for cross-border workers.	Generally not.
Cyprus	No.	As per the law, the tax authorities can issue an assessment as soon as possible after the expiration of the time-limit allowed for the delivery of the tax return. In addition, the statute of limitation is six years following the tax year that it relates to.	A request can be made in case of liquidations or set off of tax refunds.
Czech Republic	Only via data box, whereas only a very limited number of individuals has a data box.	Tax assessments are not issued by the tax authorities if they have no objections to the tax return. However, the taxpayer can ask for a tax assessment. The tax authorities are then obliged to issue the tax assessment in 30 days after they receive the request. In practice it is very important that	No.

Country	Can electronic copies of assessments be received by individuals from your country's tax authorities?	What is the timing of issuing the assessment(s) after the tax return has been filed?	Can the timing be accelerated?
		taxpayers submit as much information as possible in the tax return to avoid questions from the tax authorities.	
Denmark	Yes, if an individual has logged into SKAT's online portal and they did not elect for receiving their tax assessment on paper, tax assessments will only be available through this portal.	If the tax return is filed digitally through SKATs online portal the tax assessments will be issued almost immediately. Otherwise the timing varies from a couple of days to several months. Tax returns filed on paper around the due date (July 1) will often result in a tax assessment in August /September.	No.
Estonia	Yes.	Depends, but usually around a month (should be issued 30 days prior to the payment date).	Depends on the work load of the tax authorities
Finland	No.	The annual tax assessments are sent to the individual taxpayers before the end of October following the tax year.	No.
France	Yes.	French income tax assessments are usually issued during the month of August or beginning of September (filing deadline for residents: end of May / filing deadline for non-residents: middle of June, end of June or beginning of July, depending on the country of residence). However, there may be further delays in processing non-residents tax returns.	No.
Germany	No.	The timing of issuing the tax assessment notice depends on the tax office/tax officer in charge. Generally, the tax authorities issue the tax assessment notice within four weeks up to six months of filing the tax return.	It is possible to get in touch with the tax officer in charge and ask for acceleration. Whether or not this is successful depends on the tax officer in charge.
Greece	Yes.	From 2014 and onwards, immediately.	No.
Hungary	N/A. There is a self-assessment system in Hungary. However, extraordinary tax	N/A.	N/A.

Country	Can electronic copies of assessments be received by individuals from your country's tax authorities?	What is the timing of issuing the assessment(s) after the tax return has been filed?	Can the timing be accelerated?
	assessments can be requested by taxpayers who leave the country permanently before the end of the tax year.		
Ireland	Where a tax return is filed online, the tax assessment will be issued to the individual's online mailbox within ROS. Assessments are also issued by post.	Where a return is filed online, tax assessments generally issue an assessment within a week. However, paper returns take longer to process and it may take a number of months before the assessment is issued.	No.
Italy	No, there are no tax assessments issued by Italian the tax authorities.	N/A.	N/A.
Latvia	No, there are no tax assessments issued by the Latvian tax authorities.	N/A.	N/A.
Lithuania	No, there are no tax assessments issued by the Lithuanian tax authorities.	N/A.	N/A.
Luxembourg	No, tax assessments can only be received hard copy.	No specific rules apply. However, tax authorities have five years to issue an assessment after the filing of the tax return.	Not exactly but sometimes regular follow-up with the authorities can speed up the process.
Malta	No.	Maximum six years	No.
Netherlands	No, tax assessments cannot be received electronically by the taxpayer. Hired tax advisors can receive electronic copies.	The Dutch tax authorities aim to issue the preliminary assessment within three months after the tax return has been filed. Based on Dutch tax law the authorities have three years to issue an assessment after the tax return has been filed.	No.
Poland	No, there are no tax assessments issued by the Portuguese tax authorities.	N/A.	N/A.
Portugal	Yes, assuming that they have subscribed to the public mail box.	Yes, PTA is required to issue the tax assessment before the 31st of July of each year (deadlines for submitting the PIT return may range between March and end of May, depending on the source of income and on whether the declaration is filled in paper or electronically).	No.

Country	Can electronic copies of assessments be received by individuals from your country's tax authorities?	What is the timing of issuing the assessment(s) after the tax return has been filed?	Can the timing be accelerated?
Romania	Scanned copies of tax assessments can be received by e-mail from the authorities upon requests. As a general rule, tax assessments are announced on NAFA (National Agency for Fiscal Administration). However, the process does not provide for personal electronic notifications to be sent to individuals concerned. Consequently, taxpayers should regularly check this website to find if any tax assessments have been issued in their name. Also, in practice, a hard copy of the tax assessment should be sent to the Romanian address of the taxpayer, but this is not always the case.	Each tax office is creating its own rules in respect of how often assessments are carried out.	No.
Slovakia	No.	N/A.	N/A.
Slovenia	No.	Monthly tax return is 15 days and for annual it is until 30 October in the year the complete tax return is filled	No.
Spain	The information regarding the assessment can be consulted online by the taxpayer.	In Spain we have the self-assessment method, so the tax authorities do not issue a further tax assessment if they agree with the tax return submitted.	N/A.
Sweden	No.	June through December of the year the tax return is filed, i.e. the year after the income year.	No.
United Kingdom	Assessments are not generally issued as the United Kingdom adopts a self- assessment tax system where individuals file a paper tax return by 31 October following the end of the United Kingdom tax year, HMRC will issue a statement of the income and tax due. Where the individual uses the HMRC portal to file an on-line tax return this portal will	Assessment in the form of a self- assessment tax calculation is only issued when a paper tax return is filed.	N/A.

Country	Can electronic copies of assessments be received by individuals from your country's tax authorities?	What is the timing of issuing the assessment(s) after the tax return has been filed?	Can the timing be accelerated?
	provide a statement of tax liability online.		

VII. Dividends and interest

Country	Is tax on interest and/or dividends withheld at source in your country?	Is it possible for a non-resident to request a lower or treaty rate of withholding to be applied at source?	Is it possible to file the request online?	Do thresholds apply based on which no interest and/or dividend income has to be reported in your country?
Austria	Yes, for both interest and dividends.	No.	No.	Capital income not exceeding EUR 22 per tax year, per individual is tax-free.
Belgium	Yes, for both interest and dividends.	Yes.	No.	No.
Bulgaria	Yes, for both interest and dividends.	Yes.	No.	No.
Croatia	Yes, on dividends only (interest is generally not taxable).	Yes.	No.	No.
Cyprus	Yes, for both interest and dividends.	Yes, according to national legislation dividends and interest paid to non-residents are not subject to withholding taxes.	No.	No.
Czech Republic	Yes, for both interest and dividends.	Yes.	No.	That of the Czech tax returns.
Denmark	Yes, for dividends only.	In relation to individuals working within the Nordic region, this is possible. Otherwise not.	No, but possible by e-mail.	No.
Estonia	Yes, for interest only.	Yes.	No.	No.
Finland	Yes, for both interest and dividends.	Yes.	No.	No.
France	Yes, for both interest and dividends.	Yes.	No.	No.
Germany	Yes, for both interest and dividends.	For a non-resident taxpayer ('Steuerausländer') no taxes will be withheld for interests and dividends in	N/A.	For income from dividends and interests taxable in Germany a threshold of EUR 801 p.a. for single

Country	Is tax on interest and/or dividends withheld at source in your country?	Is it possible for a non-resident to request a lower or treaty rate of withholding to be applied at source?	Is it possible to file the request online?	Do thresholds apply based on which no interest and/or dividend income has to be reported in your country?
		Germany.		taxpayers and EUR 1,602 p.a. for married taxpayers filing jointly applies. Please note that all capital gains per year have to be considered for the threshold.
Greece	Yes, for both interest and dividends.	Yes.	No.	No.
Hungary	Yes, for both interest and dividends.	Yes, by presenting a certificate of residence issued by a foreign country's tax authority.	No.	No.
Ireland	Yes, for both interest and dividends.	Yes.	No.	No.
Italy	Yes, for both interest and dividends.	Yes.	No.	No.
Latvia	Yes, for both interest and dividends.	Yes.	Yes, if the taxpayer is the user of EDS system.	No.
Lithuania	Yes, for both interest (but only for tax non-residents) and dividends.	Yes.	No.	Yes, for interest income, which meets the criteria established for being treated as non-taxable and does not exceed a specific threshold. The threshold depends on the type of interest income received and the date when the agreement (according to which interest income is received) was concluded.
Luxembourg	Yes, for both interest and dividends.	Yes for interest.	No.	Yes, if the total amount of net movable income is lower than EUR 1,500 it does not have to be reported

Country	Is tax on interest and/or dividends withheld at source in your country?	Is it possible for a non-resident to request a lower or treaty rate of withholding to be applied at source?	Is it possible to file the request online?	Do thresholds apply based on which no interest and/or dividend income has to be reported in your country?
				in a tax return.
Malta	Yes, for both interest and dividends.	Yes.	No.	No.
Netherlands	Yes, for dividends only.	Yes.	No.	No.
Poland	Yes, for both interest and dividends.	Yes.	No.	No.
Portugal	Yes, for both interest and dividends.	Yes.	No.	No.
Romania	Yes, for both interest and dividends.	Yes, provided that he can present a certificate of residency from a country which has in place a DTT signed with Romania.	No	No.
Slovakia	Yes, for interest only.	Yes, the taxpayer can inform the bank that tax on interest should not be withheld in Slovakia due to residency in another country.	No.	No threshold applies on interest. Dividends derived from profit for accounting period beginning as of 1 January 2004 are not subject to tax in Slovakia.
Slovenia	No.	Yes.	No.	Yes, interest income from EU banks and savings banks is not reported if under 1,000 EUR.
Spain	Yes, for both interest and dividends.	It depends on the tax treaty signed between Spain and the non-tax resident home country.	Yes.	It depends on the tax residency of the individual.
Sweden	Yes, for both interest and dividends.	Yes.	No.	Yes, a threshold of SEK 100.
United Kingdom	Yes, for interest only.	Yes.	No.	Interest and/or dividend income would only need to be reported if the individual is required to file a self-assessment tax return.

Country	Is tax on interest and/or dividends withheld at source in your country?	Is it possible for a non-resident to request a lower or treaty rate of withholding to be applied at source?	Is it possible to file the request online?	Do thresholds apply based on which no interest and/or dividend income has to be reported in your country?
				The requirement to file a tax return will be dependent on the amount of United Kingdom taxable income and the extent to which it has suffered tax withholding at source.

VIII. Pensioners

Country	Is there a portal available where individuals can find their total benefit from company and/or state pensions in your country?	Is tax withheld at source on pension distributions received from the country's state old age pension?	Is tax withheld at source on pension distributions received from a company pension plan?	If no right to taxation is granted to the country on the pension distributions based on the applicable tax treaty, is it possible to avoid the tax withholding?	Does your country have a central register for the pension insurer to be able to contact the individual and or survivors at the pensionable age?
Austria	No.	Yes.	Yes.	Yes.	No.
Belgium	An online portal is currently under construction (for occupational pension). For state pensions the individual can calculate future benefits on the following website: *www.onprvp.fgov.be/nl/profes/calculation/rating/paginas/default.aspx*	Yes, they are subject to a progressive tax scheme. However, retired persons have the right to claim a tax deduction.	No, they are subject to tax at the moment the capital/rent is paid to the individual.	Yes.	No, but a database is being set up to exchange info between the insurer and the tax office.
Bulgaria	No.	No, old age pensions are not taxable income in Bulgaria.	Yes, if they are paid by the company and no if they are paid by a registered pension fund.	No.	No.
Croatia	No.	Yes.	Yes.	Yes.	Such info should be available at Croatian Institution for Pension Insurance.
Cyprus	No.	Yes.	Yes.	No, this is taxable in	Yes, but only for

Country	Is there a portal available where individuals can find their total benefit from company and/or state pensions in your country?	Is tax withheld at source on pension distributions received from the country's state old age pension?	Is tax withheld at source on pension distributions received from a company pension plan?	If no right to taxation is granted to the country on the pension distributions based on the applicable tax treaty, is it possible to avoid the tax withholding?	Does your country have a central register for the pension insurer to be able to contact the individual and or survivors at the pensionable age?
				Cyprus unless it relates to pensions paid by the government or local authority.	pensions paid by the Social Insurance department.
Czech Republic	No.	No (partially exempt).	No company pension plans are available in the Czech Republic, only the private pension insurance for the taxpayers. For those, the tax is withheld at source.	No.	No.
Denmark	Yes, for the most part on the following website: *www.pensionsinfo.dk.*	Yes.	Yes.	Yes, a certificate can be granted.	No.
Estonia	No.	Yes, if tax is due.	Yes, if tax is due.	Yes.	No.
Finland	No.	Yes.	Yes.	By applying for a tax card with a 0% tax withholding rate.	There is a central register, but in practice it is the individual or the survivors who use the

Country	Is there a portal available where individuals can find their total benefit from company and/or state pensions in your country?	Is tax withheld at source on pension distributions received from the country's state old age pension?	Is tax withheld at source on pension distributions received from a company pension plan?	If no right to taxation is granted to the country on the pension distributions based on the applicable tax treaty, is it possible to avoid the tax withholding?	Does your country have a central register for the pension insurer to be able to contact the individual and or survivors at the pensionable age?
					register to contact the pension insurer.
France	Yes, as from 35 years old, an individual retirement statement indicating the accumulated pension rights is sent to each individual every five years. This statement can be accessed online.	No, pension income must be declared on a French income tax return.	Income tax: no, pension income must be declared on a French income tax return. Social taxes ("prélèvements sociaux"): yes, if the pensioner is French tax resident.	No.	No.
Germany	No.	No.	Yes, depending on the kind of company pension scheme.	Yes	Only state pension is centralized and shall have such a register.
Greece	Yes.	Yes.	Yes, from the insurance company.	Yes	No.
Hungary	No.	No.	No.	No.	No.
Ireland	No.	No.	Yes, wage tax is withheld.	Yes.	No, the department of social protection does however provide a limited service to pension providers to

Country	Is there a portal available where individuals can find their total benefit from company and/or state pensions in your country?	Is tax withheld at source on pension distributions received from the country's state old age pension?	Is tax withheld at source on pension distributions received from a company pension plan?	If no right to taxation is granted to the country on the pension distributions based on the applicable tax treaty, is it possible to avoid the tax withholding?	Does your country have a central register for the pension insurer to be able to contact the individual and or survivors at the pensionable age?
					assist with tracing pensioners.
Italy	Yes, a special section of the Italian Social Security Authority, known as INPS, provides individuals with info on social security and state pension on the following website: *www.inps.it*	Yes.	Yes.	Yes.	No.
Latvia	Yes.	Yes.	Yes.	Yes.	No.
Lithuania	Yes.	No.	No, provided certain criteria are met.	Yes.	No.
Luxembourg	No.	Yes.	Taxes are withheld at source on contributions paid by the employer into the pension plan. Pension payments are subsequently tax exempt for Luxembourg residents. For non-residents, it depends on what is	Yes.	The "Caisse National d'Assurance Pension" deals with this subject in Luxembourg, but it is up to the employee to contact the appropriate institution.

Country	Is there a portal available where individuals can find their total benefit from company and/or state pensions in your country?	Is tax withheld at source on pension distributions received from the country's state old age pension?	Is tax withheld at source on pension distributions received from a company pension plan?	If no right to taxation is granted to the country on the pension distributions based on the applicable tax treaty, is it possible to avoid the tax withholding?	Does your country have a central register for the pension insurer to be able to contact the individual and or survivors at the pensionable age?
			foreseen into the tax treaty.		
Malta	No.	No.	No.	N/A.	N/A.
Netherlands	Yes, on the following website: *www.mijnpensioenoverzicht.nl*	Yes.	Yes.	Yes, a separate request has to be filed with the Dutch tax authorities.	No.
Poland	Yes on the following website: *www.zus.pl*	Yes.	Yes.	Yes.	Yes, but it is not widely, publicly available.
Portugal	Yes, on the following website: *www.seg-social.pt/consultas/ssdirecta*	Yes.	Yes.	Yes.	Yes, there is a central database with respect to insurance policy (including capitalization products), under the supervision of the Portuguese Insurance Institute ("Instituto de Seguros de Portugal" or "ISP").

Country	Is there a portal available where individuals can find their total benefit from company and/or state pensions in your country?	Is tax withheld at source on pension distributions received from the country's state old age pension?	Is tax withheld at source on pension distributions received from a company pension plan?	If no right to taxation is granted to the country on the pension distributions based on the applicable tax treaty, is it possible to avoid the tax withholding?	Does your country have a central register for the pension insurer to be able to contact the individual and or survivors at the pensionable age?
Romania	No.	Yes.	Yes, if sourced from Romania.	Yes, if sourced from Romania.	Yes, a central register for the pension insurer is available at the National House of Social Insurance.
Slovakia	No.	No, based on the Slovak legislation, pensions from public pension system are exempted from income tax.	Yes, wage tax is withheld. If such pension contributions are paid from the official supplementary pension plan as introduced by the Slovak tax legislation, this income is subject to withholding tax. There is no special provision how income from company pension plans should be taxed (if this is paid in instalments and not in one amount).	No.	No, there is no central register, but the general information may be available within the register maintained by the social security authority (run by state).
Slovenia	No.	Yes.	Yes.	Yes.	No.
Spain	No.	Yes.	Yes.	Yes.	No.

Country	Is there a portal available where individuals can find their total benefit from company and/or state pensions in your country?	Is tax withheld at source on pension distributions received from the country's state old age pension?	Is tax withheld at source on pension distributions received from a company pension plan?	If no right to taxation is granted to the country on the pension distributions based on the applicable tax treaty, is it possible to avoid the tax withholding?	Does your country have a central register for the pension insurer to be able to contact the individual and or survivors at the pensionable age?
Sweden	Yes, on the following website: *www.dinapensioner.se*	Yes.	Yes.	Yes.	Yes, for state old pension, but not for occupational pension plans.
United Kingdom	No, however, it is possible to apply online for an estimate of state pension payable at time of retirement based on years of employment/ self-employment.	No.	Yes.	Yes.	No.

IX. Exit tax

Exit tax – part 1

Country	Does your country have an exit tax?	Are there specific procedures and a clearly indicated department of the administration dealing with exit tax?	What information is provided to an individual who is about to arrange an "exit"?
Austria	Yes, for investment property and other property (so called "Wegzugsbesteuerung").	No.	None.
Belgium	Yes, for occupation pensions paid to Belgian nationals living in non-EEA states.	Yes, through websites.	All information is available online.
Bulgaria	No.	N/A.	N/A.
Croatia	No.	N/A.	N/A.
Cyprus	No.	N/A.	N/A.
Czech Republic	No.	N/A.	N/A.
Denmark	Yes, for stocks, bonds and pension plans.	No.	The individual needs to contact the Danish tax authority or a tax provider.
Estonia	No.	N/A.	N/A.
Finland	Yes, for deferred capital gains in relation to a tax neutral share exchange when moving out of EU/EEA area.	No.	None.
France	Yes, for taxpayers who lived in France for at least six years out of the ten years preceding the departure from France, for the transfer on the unrealized capital gains related to securities, values or rights, held directly or indirectly, in companies, in certain circumstances.	A specific tax return must be filed (filing deadline will depend on whether the taxation of the capital gain is deferred or not). There is no specific department dealing with exit tax.	Taxpayers planning to leave France should contact the local tax authorities or go to the French tax authorities' website to be provided with all the information needed.
Germany	Yes, for income tax purposes ("Wegzugsbesteuerung").	No.	None.

Country	Does your country have an exit tax?	Are there specific procedures and a clearly indicated department of the administration dealing with exit tax?	What information is provided to an individual who is about to arrange an "exit"?
Greece	No.	N/A.	N/A.
Hungary	No.	N/A.	N/A.
Ireland	Yes, for substantial shareholding.	No.	Revenue information leaflet is available.
Italy	Yes, for corporate tax subjects only.	There are specific forms to be filed but they are not yet available since Italian exit tax has recently been introduced.	None.
Latvia	No.	N/A.	N/A.
Lithuania	No.	N/A.	N/A.
Luxembourg	No.	N/A.	N/A.
Malta	No.	N/A.	N/A.
Netherlands	Yes, for pensions and substantial shareholdings.	No.	Taxpayers planning to leave the Netherlands can contact the local tax authorities to be provided with all the information needed concerning their emigration.
Poland	No.	N/A.	N/A.
Portugal	Yes, for capital gains.	No.	None.
Romania	No.	N/A.	N/A.
Slovakia	No.	N/A.	N/A.
Slovenia	No.	N/A.	N/A.
Spain	No.	N/A.	N/A.
Sweden	No.	N/A.	N/A.
United Kingdom	No – however there are rules that impose taxes on temporary non- residents and these could be considered as a type of exit tax.	N/A.	N/A.

Exit tax - part 2

Country	Is there as a result of the exit tax a continuous contact between the taxpayer and your country if he left your country? If so, how is this organised?	Is there an automatic deferral of the exit tax until the asset (private or connected to a self-employment activity) is actually realised?	Are losses incurred after leaving the country recognised?	Is there a requirement for a guarantee, payment of interest or any other requirement?
Austria	Yes, there is a tax filing obligation. The taxpayer is obliged to inform the Austrian authorities about deemed taxes via the last tax return.	No, a separate application needs to be filed.	No.	No.
Belgium	Yes, there is tax filing obligation.	No.	Yes.	No.
Bulgaria	N/A.	N/A.	N/A.	N/A.
Croatia	N/A.	N/A.	N/A.	N/A.
Cyprus	N/A.	N/A.	N/A.	N/A.
Czech Republic	N/A.	N/A.	N/A.	N/A.
Denmark	No, not if the exit tax was paid. If the individual applied for an extension in relation to paying the exit tax, the individual will have certain filing obligations.	No, a separate application needs to be filed.	If the exit tax is paid, the exit tax is final. Otherwise future losses can be taken into account.	Not within the EU.
Estonia	N/A.	N/A.	N/A.	N/A.
Finland	Yes, there is a tax filing obligation.	No.	Unclear.	No.
France	The taxpayer is obliged to inform the French tax authorities about his departure. In some cases and if the taxation of the capital gains is deferred, the taxpayer has a tax filing obligation.	Yes, automatic deferral is applied in case of transfers within the EEA. If not, specific requirements are needed.	Yes, in this situation the exit tax deferred or paid is cancelled or reimbursed.	Not within the EU.
Germany	Yes, there is a tax filing obligation.	No.	No.	Not within the EU.
Greece	yes, there is a tax filing obligation.	No.	No.	No.

Country	Is there as a result of the exit tax a continuous contact between the taxpayer and your country if he left your country? If so, how is this organised?	Is there an automatic deferral of the exit tax until the asset (private or connected to a self-employment activity) is actually realised?	Are losses incurred after leaving the country recognised?	Is there a requirement for a guarantee, payment of interest or any other requirement?
Hungary	N/A.	N/A.	N/A.	N/A.
Ireland	Yes, there is a tax filing obligation.	Yes, the tax is only payable if the individual resumes residence within five years.	No.	No.
Italy	No.	Yes, automatic deferral is applied in case of transfer in EU and SEE member countries.	No.	In case of deferral payment interest is not requested. Indeed, the taxpayers should provide a guarantee.
Latvia	N/A.	N/A.	N/A.	N/A.
Lithuania	N/A.	N/A.	N/A.	N/A.
Luxembourg	N/A.	N/A.	N/A.	N/A.
Malta	N/A.	N/A.	N/A.	N/A.
Netherlands	The taxpayer is obliged to inform the Dutch tax authorities about any moves. No specific requests are made by the tax authorities.	Yes, automatic deferral is applied in case of move within the EU.	No.	Not within the EU.
Poland	N/A.	N/A.	N/A.	N/A.
Portugal	The taxpayer is obliged to inform the Portuguese Tax Authorities about any moves.	No.	No.	Yes, the taxpayer that moves out of the Portuguese territory for more than six months is required to appoint a tax representative (except where they move to a EU and/or EEA Member State

Country	Is there as a result of the exit tax a continuous contact between the taxpayer and your country if he left your country? If so, how is this organised?	Is there an automatic deferral of the exit tax until the asset (private or connected to a self-employment activity) is actually realised?	Are losses incurred after leaving the country recognised?	Is there a requirement for a guarantee, payment of interest or any other requirement?
				bound by the mutual cooperation on tax affairs with Portugal).
Romania	N/A.	N/A.	N/A.	N/A.
Slovakia	N/A.	N/A.	N/A.	N/A.
Slovenia	N/A.	N/A.	N/A.	N/A.
Spain	N/A.	N/A.	N/A.	N/A.
Sweden	N/A.	N/A.	N/A.	N/A.
United Kingdom	N/A.	N/A.	N/A.	N/A.

X. Multilateral and bilateral arrangements

Country	Does your country have bilateral and/or multilateral cooperation with other Member States with respect to cross-border activities?	What form does it take (e.g. common offices, web sites, data bases, treaties, other)?	Is there temporary bilateral cooperation for big projects?	What is the experience of such cooperation?
Austria	Yes, both.	- Tax treaties. - TIEA. - EU Directives. - The so called 'Grenzgängerregelung' is an agreement with Germany and Switzerland that determines which country has the right to levy taxes. Calendar information takes a very important role in this agreement.	No.	None.
Belgium	Yes, both.	- Tax Treaties. - Directives. - BeNeLux-initiatives.	Yes, often in big fraud cases.	Generally perceived as successful.
Bulgaria	Yes, bilateral.	Only bilateral treaties.	No.	None.
Croatia	Yes, both.	- Tax Treaties. - Totalisation agreements. - EU social security directive.	No.	Only two procedures have been started. Both of them have been cancelled, because the procedures took too much time and were not very efficient.
Cyprus	Yes, both.	- Tax treaties. - EU Directive 77/799/EEG.	No.	None.
Czech Republic	Yes, both.	- Tax treaties. - TIEA. - EU Directive 77/799/EEG.	No.	None.
Denmark	Yes, both.	- Tax treaties.	No.	None.

Country	Does your country have bilateral and/or multilateral cooperation with other Member States with respect to cross-border activities?	What form does it take (e.g. common offices, web sites, data bases, treaties, other)?	Is there temporary bilateral cooperation for big projects?	What is the experience of such cooperation?
		- TIEA. - EU directives. - Nordic treaty regarding general co-operation in tax matters and specifically transferring Individual's tax withholdings between the Nordic countries.		
Estonia	Yes, bilateral.	- Exchange of information. - Tax treaties. - Joint tax audits.	No public information.	None.
Finland	Yes, both.	- TIEA. - Tax treaties. - EU Directive 77/799/EEG. - Cross-border tax audits. - Nordic treaty regarding general co-operation in tax matters and specifically transferring Individual's tax withholdings between the Nordic countries.	No.	None.
France	Yes, both.	- Tax treaties. - Recommendation 94/79/CE of the European commission.	Yes, multilateral cooperation for ITER projects.	No information available.
Germany	Yes, bilateral.	- Totalisation agreements regarding social security. - Tax treaties. - The so called 'Grenzgängerregelung' is an agreement with Austria and Switzerland that determines which country has the right to levy taxes. Calendar information takes a very important role in this agreement.	No.	None.

Country	Does your country have bilateral and/or multilateral cooperation with other Member States with respect to cross-border activities?	What form does it take (e.g. common offices, web sites, data bases, treaties, other)?	Is there temporary bilateral cooperation for big projects?	What is the experience of such cooperation?
Greece	Yes, bilateral.	- Tax treaties. - Totalisation agreements regarding social security.	No.	None.
Hungary	Yes, both.	- Tax Treaties. - International cooperation within the framework of the EU and OECD.	No.	None.
Ireland	Yes, both.	- Bilateral agreements. - Tax treaties. - EU Directives. - Exchange of Information agreements.	No.	None.
Italy	Yes, both.	- Tax treaties.	No.	Italian tax authorities do not provide a report with reference of the experience in such case of cooperation.
Latvia	Yes, both.	- Tax treaties. - TIEA. - EU Directive 77/799/EEG.	No.	None.
Lithuania	Yes, both.	- Tax Treaties. - Treaties on social security. - EU Directive 77/799/EEC.	No.	None.
Luxembourg	Yes, both.	- Tax treaties. - EU regulation n°883/2004. - Benelux initiatives.	No.	None.
Malta	Yes, bilateral.	- Tax treaties.	N/A.	N/A.
Netherlands	Yes, both.	- Tax treaties. - TIEA- EU Directive 77/799/EEG. - Benelux initiatives.	No.	None.

Country	Does your country have bilateral and/or multilateral cooperation with other Member States with respect to cross-border activities?	What form does it take (e.g. common offices, web sites, data bases, treaties, other)?	Is there temporary bilateral cooperation for big projects?	What is the experience of such cooperation?
		- Totalisation agreements regarding social security		
Poland	Yes, both.	- Tax treaties. - TIEA. - EU Directive 77/799/EEG. - Coordinated information policy.	No.	None.
Portugal	Yes, both.	- Tax Treaties. - Tax Directives.	No.	None.
Romania	Yes, both.	- Tax Treaties. - Tax Directives.	As of 1 January 2014, Romanian tax law has introduced provisions in respect of the "automatic mandatory tax information exchange" with EU Member States.	None.
Slovakia	Yes, both.	- Tax treaties. - TIEA. - EU Directive 77/799/EEG.	No.	None.
Slovenia	Yes, bilateral.	- Tax treaties.	N/A.	N/A.
Spain	Yes, both.	Bilateral and multilateral treaties have been signed by Spain.	No.	None.
Sweden	Yes, both.	- Tax treaties. - Cooperation. - Joint website Sweden-Denmark. - Nordic treaty regarding general co-operation in tax matters and specifically transferring Individual's tax withholdings between the Nordic	No.	None.

Country	Does your country have bilateral and/or multilateral cooperation with other Member States with respect to cross-border activities?	What form does it take (e.g. common offices, web sites, data bases, treaties, other)?	Is there temporary bilateral cooperation for big projects?	What is the experience of such cooperation?
		countries.		
United Kingdom	Yes, bilateral.	- Tax Treaties. - TIEA.	No.	None.

XI. Mutual Agreement Procedure (MAP)

Country	With which authority should a MAP request be filed?	What information is provided to taxpayers about MAPs?	How transparent for taxpayers is the relationship between MAPs and parallel court procedures?	How much time does a MAP procedure cost?
Austria	The competent authority is the Ministry of Finance.	None.	Not transparent.	Within three years of either the date of assessment incorporating the adjustment or of the date on which justification was given for the adjustment. It usually takes several years.
Belgium	The individual should present his case to the competent authority of the state of which he is a resident.	Taxpayers can consult the tax treaty applicable between the countries in which double taxation arises. In certain procedures the tax authorities will proactively contact the individual to suggest them the use of the MAP with further explanation on the different steps of the process.	Given the proactive procedure, the process is very transparent.	It can take several years.
Bulgaria	The competent authority is the territorial department of the NRA, which sends copies to the central departments of the NRA.	General legal basis for their applicability and terms, together with a bilingual application form in Bulgarian and English.	Average level of transparency.	Unless there is an appeal to the decision, it should take 60 days from submission of the request.
Croatia	The competent authority is the specialised division within the tax authorities' central office dealing with cross-border taxation of individuals (Department on	Taxpayers are provided with information about the MAP on internet.	Not transparent.	No set time limit.

Country	With which authority should a MAP request be filed?	What information is provided to taxpayers about MAPs?	How transparent for taxpayers is the relationship between MAPs and parallel court procedures?	How much time does a MAP procedure cost?
	avoidance of double taxation and international cooperation).			
Cyprus	The competent authority is the Minister of Finance or his authorized representative.	None.	Not transparent.	No set time limit
Czech Republic	The competent authority is the tax authority (generally based on seat or permanent home).	None.	Not transparent.	Generally, three years. This period could differ in specific tax treaties.
Denmark	The competent authority is "Told- og skatteforvaltningen" (SKAT).	SKAT will provide guidance when relevant, typically when an inquiry is made by the individual. Information is also available in certain guides issued by SKAT.	Not transparent.	Typically, within three years either of the date the relevant tax assessment was issued or in certain cases the initial message notifying the individual of the step causing the taxation. Some tax treaties may differ.
Estonia	The competent authority is the Ministry of Finance.	Very limited, but difficult to assess.	Not transparent.	No set time limit.
Finland	The competent authority is the Ministry of Finance. However, authority has been delegated to the tax authorities within certain limits.	Taxpayers are provided with information about the MAP on internet.	Quite clear, MAPs are generally only commenced when other legal remedies have been exhausted.	No set time limit.
France	The competent authority is the Ministry of Budget.	Taxpayers are provided with information about the MAP on internet.	MAPs and French court procedures are completely independent from each other. However, the taxpayer is aware	The procedure is very long and can take several years, however, according to the French

Country	With which authority should a MAP request be filed?	What information is provided to taxpayers about MAPs?	How transparent for taxpayers is the relationship between MAPs and parallel court procedures?	How much time does a MAP procedure cost?
			that each authority will take into account the fact that a judicial decision has been handed down.	tax authorities the decision is rendered within 24 months.
Germany	The competent authority is the Federal Central Tax Office.	Taxpayers are provided with information about the MAP on internet.	Not transparent.	Generally a couple of years, but depends on the given case.
Greece	The competent authority is the Ministry of Finance.	None.	Very limited.	It depends on the case.
Hungary	The competent authority is the Ministry for National Economy (Nemzetgazdasági Minisztérium).	None.	Not transparent.	Usually a few years.
Ireland	The competent authority is the International tax branch (Corporate business and international division, Office of Revenue Commissioners).	Taxpayers are provided with information about the MAP on internet.	Not transparent.	No set time limit.
Italy	The competent authority is the Italian Tax Authority.	Taxpayers are provided with information about the MAP on internet	Not transparent.	Depends on the specific case.
Latvia	The competent authority is the Ministry of Finance.	None.	Not transparent.	No set time limit.
Lithuania	The competent authority is The Lithuanian State Tax Inspectorate under the Ministry of Finance.	Taxpayers are provided with information about the MAP on internet.	Not transparent.	The request for MAP has to be submitted within three years of being notified about actions that result in taxation not in accordance with the applicable treaty. The duration of MAP

Country	With which authority should a MAP request be filed?	What information is provided to taxpayers about MAPs?	How transparent for taxpayers is the relationship between MAPs and parallel court procedures?	How much time does a MAP procedure cost?
				process depends on the specific situation.
Luxembourg	Not really applied in Luxembourg.	N/A.	N/A.	N/A.
Malta	The competent authority is the Inland Revenue Department.	None.	Non transparent.	No set time limit.
Netherlands	The competent authority is Mr. Harry Roodbeen, Director for International Tax Policy and Legislation of the Dutch Ministry of Finance.	Taxpayers are provided with information about the MAP on internet.	Not transparent.	Within three years either of the date of the assessment incorporating the adjustment or of the date on which justification was given for the adjustment, should this be later. This period could differ in specific tax treaties.
Poland	Tax authorities in country of residence.	Specified in double tax treaties.	Not transparent.	In general three years. It is also specified in double tax treaties.
Portugal	The competent authority is the Portuguese tax authorities, at the Division of International Affairs ("Direcção de Serviços de Relações Internacionais").	No specific information is provided.	Not transparent.	No set time limit.
Romania	The competent authority is the National Agency for Fiscal Administration (anaf.ro) (NAFA)	We are not aware of any guidelines provided by NAFA in this respect, except the provisions of the Fiscal Procedure Code and DTT which are the legal acts gouverning the MAP.	Not transparent.	No set time limit.

Country	With which authority should a MAP request be filed?	What information is provided to taxpayers about MAPs?	How transparent for taxpayers is the relationship between MAPs and parallel court procedures?	How much time does a MAP procedure cost?
Slovakia	The competent authority is the Slovak Ministry of Finance.	None.	Not transparent.	No set time limit.
Slovenia	The competent authority is the General Tax Office.	Very limited or none.	It is not very transparent, however there is limited practice.	It can take up to two years.
Spain	Not really applied in Spain.	N/A.	N/A.	N/A.
Sweden	Tax authorities in country of residence.	None.	Not transparent.	Not very common, but very time consuming.
United Kingdom	The competent authority is the HM Revenue & Customs – Mr Ed Stuart is the Competent Authority.	Practical information and guidance on a website.	Not transparent.	Difficult to comment on – based on discussion with Mr Ed Stuart the problems often arise because of a lack of understanding of double taxation issues. He advised that MAP procedures can often be solved with two-three exchanges of correspondence with the competent authority in the other country. He estimated about 50-60 cases per year relating to individuals.

XII. Import of cars

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
Austria	YesNoVA (amount depends on CO2 emission).	Yes, car registration tax	No.
Belgium	Yes: - Additional tax for entry in to service. - Road tax.	Yes, additional tax (on "entry-into service").	No, the individual will be obliged to register his car and pay a "first into service" tax.
Bulgaria	No.	Yes, registration within 3 months. - Registration fee - Technical exam costs - Insurance costs	Yes, as there are no additional levies for a car imported from the EU.
Croatia	Yes: - Special tax of 5% on motor vehicles (based on price, engine and CO2 emission).	Yes, additional costs (mandatory insurance, homologation, technical check, fees, etc.)	Generally yes (only special tax on motor vehicles may apply). The person should have supporting documents proving the ownership.
Cyprus	Yes: - Import duties. - Excise duties (based CO2 emissions and vehicle's engine capacity).	Yes, after the payment of relevant taxes the vehicle must be registered before it can be licensed for road tax purposes. Additional costs are involved.	Yes, if a resident in another Member State of the EU has decided to transfer his/her normal residence to Cyprus, under certain conditions he/she is entitled to transfer personal property without having to pay excise duty and VAT.
Czech Republic	Yes: - Registration fee (CZK 800). - Approval of good technical condition (CZK 1 500 – 2 000).	Yes, if the car should get Czech license plates, the registration fee is CZK 800.	Yes, provided the car is not registered in the Czech Republic and is insured (third-party insurance) abroad (i.e. has foreign license plate).
Denmark	Yes, registration fees of up to 180% of the value at the import date.	Yes, registration costs.	No.
Estonia	No.	Yes, state fee EUR 200 approx.).	No.

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
Finland	Yes,Car tax of 5% - 50%.	Yes, public payments. However, in some cases it is possible to use the car in Finland without the car registration.	Yes, the car tax is reduced to max EUR 13,450 in case a private person is transferring its own car to Finland at the same time when moving to Finland. Certain conditions apply: - Possible only for one car. - A private person should have been abroad at least for one year straight before moving to Finland. - The car has been in use abroad at least six months directly before moving to Finland. - A car should be transferred from abroad no later than twelve months after moving to Finland or three months before moving to Finland and will be reported to car taxation within eighteen months from when moving takes place.
France	No.	Yes: - Registration fee - French MOT test.	Yes, if the individual is staying in France for less than six months and is not liable to VAT.
Germany	No, provided the car is imported from an EU Member State to Germany.	Yes, if the car should be used in Germany, it has to be registered with the licensing office in charge ("Kfz-Zulassungsstelle"). Registration fee of EUR 50.00.	A car registered in a foreign country, can be used in Germany without further registration obligations, if an international license is in place or a foreign license is in place and Germany does not qualify as regular location of the car.
Greece	Yes: - Classification fee of 5% - 142% (new car).	Yes, taxes and duties in order to obtain license plates.	Yes, EU cars of non-Greek residents can move into the country without paying any custom

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
	- Luxury tax of 10% - 40% (special cars).		duties and additional levies but for a maximum period of six months and under some special circumstances (i.e. tourists, non-permanent employees etc.). When somebody moves permanently into Greece and transfers a used car (mileage more than 6.000klm) then there are special rates which decrease the duties and taxes.
Hungary	Yes, registration tax of HUF 45,000 (EUR 150) – HUF 4,800,000 (EUR 15,750) depending on age, power output and environmental classification.	Yes, registration within 30 days. - Registration tax - Identification check costs (approx. HUF 17,000 – 20,000 or EUR 56.00 – 67.00), - Vehicle registration certificate (HUF 6,000 or EUR 20.00).	Yes: - In the case of cars of embassies and international organizations and its employees and family members. - If the vehicle has already been registered in Hungary earlier. - No registration tax is levied on classic cars (older than 30 years).
Ireland	Yes, Vehicle Registration Tax (VRT) of 14% - 36% (linked to CO2 emission).	Yes, no additional registration cost, only the VRT must be paid before the car can be registered.	Yes, 'Transfer of Residence' relief is available provided that the car has been owned for at least six months prior to the transfer and duty etc. has been paid in the home country.
Italy	No.	Yes: - Registration stamp duty EUR 32.00. - Administration costs EUR 27.00.	No, when a car is imported in Italy and registered to the public register it is required to pay stamp duty tax and administrative costs.
Latvia	No.	Yes: - Registration costs. - Natural resource tax (if applicable).	Generally, no. Only in specific circumstances: - Car is rented. - Short stay (certificate of proof). - Person drives a car in presence of the owner,

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
		- Car and motorcycle tax (if applicable). - Vehicle use tax.	who is not a Latvian.
Lithuania	No.	No.	Yes, in case the car is registered in an EU or European Free Trade Association Member State it can be brought to Lithuania without any additional levies.
Luxembourg	Yes, Car tax (based on CO2 emission).	Yes: - Registration costs (fiscal stamp) EUR 50.00. - - Technical exam costs EUR 27.00.	No, the transfer triggers at least the fiscal stamp and the technical exam expenses which cannot be avoided.
Malta	No.	Yes, registration fee.	Yes but this is subject to approval from the Ministry. One of the conditions to meet is that the person moving to Malta had the car in his own name for a period of 24 months.
Netherlands	Yes, Private motor vehicle tax (bpm).	Yes: - Costs for a permit of the Dutch customs. - Technical exam costs. - Registration costs.	An exemption from private motor vehicle and motorcycle tax (bpm) may be applicable in case the car is regarded as part of household goods when moving to the Netherlands and other criteria are met: - The car will be used for the same purposes as before the relocation to the Netherlands. - The car was in the possession of the taxpayer and actually used at least six months prior to relocation to the Netherlands.

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
			- The individual importing the car was living outside of the Netherlands during the twelve months prior to the relocation. - The car is not sold or rented out during the first year after the registration of the car.
Poland	Yes, Excise tax of 3.1% - 18.6% (depending on engine).	Yes: - The costs of documents translation (should not exceed 500 PLN). - Recycling charge of 500 PLN. - Stamp duty for issuing document confirming payment of the excise tax of 17 PLN. - Stamp duty for issuing document confirming exemption from VAT of 160 PLN. - Confirmation of the technical inspection of the car (if necessary)Normally, the cost of such inspection for passenger car is 100 PLN.	Yes: - For persons transferring personal property (car) due to moving their place of residence to Poland (under certain conditions). - For persons transferring inherited car (under certain conditions).
Portugal	Yes: - Car tax (based on car cylinders and CO2 emission). - Single tax regulation (yearly tax).	No additional costs.	Yes, in some cases a car can be transferred to Portugal free of any additional levies when somebody moves his/her residence to Portugal. - VAT: if the person proves (is) that the transfer of the car is due to a change of residence and that (ii) he/she paid VAT in the

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
			country of origin, no VAT would be due in Portugal. - Car Tax: an exemption is foreseen in case of transfer of residence if the following circumstances are met: • The individual should be older than eighteen years. • He/she should have been resident in the previous state during a period of at least twelve months. • He/she must be allowed to drive. • He/she must have owned the car during a period of at least twelve months previous to the transfer of residence to Portugal. • The car should have been acquired in the country of origin without having benefited of any special tax regime due to the transfer of the car to Portugal. • This exemption should be requested during the six months following the transfer of the residence.
Romania	No.	Yes: - Registration within 30 days. - Annual local car tax. - Environmental stamp duty.	No.
Slovakia	No.	Yes, a stamp duty of EUR 1.50 for issuance of the confirmation on the	No.

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
		settlement of VAT. Related costs are as follows: - General stamp duties EUR 106. - Fee for control of car's originality (EUR 60 - 100). - Contribution to the Recycling Fund (EUR 66.39). - Administrative costs (EUR 33 – 2,997). - Confirmation issued by the Tax Authority that the VAT was paid (EUR 1.50, as addressed above). - Technical exam costs, if required (approximately up to EUR 50). Any documents available in language other than Slovak or Czech have to be officially translated – as such additional cost may be incurred.	
Slovenia	Yes, - Motor Vehicles Tax of 0.5% - 31%.	Yes, before registration of the car, imported from another EU country in Slovenia, you are required to obtain the certificate of conformity from the Slovenian authorities and additional costs are involved.	Yes, it is possible to register a used car free of Motor Vehicles Tax in case the owner of the vehicle has come to Slovenia for a limited period of time and he still has his permanent address registered in another EU Member State. Additionally, the transaction should not be subject to Slovenian VAT.

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
Spain	No.	Yes: - The Special Tax of Certain Means of Transport ("*Impuesto Especial sobre Determinados Medios de Transporte*") of 0% and 14.75%. - Local taxes should be paid on annual basis to the municipality of residence of the individual in Spain.	The car registration in Spain may be exempt of the Special Tax of Certain Means of Transport in case the following requirements are met: - The individual who moves to Spain should have been resident in another country other than Spain within the twelve months period prior to moving to Spain. - The vehicle should have been acquired or imported in normal conditions in the country of origin, not benefitting of any exemption or reimbursement of accrued quotas as a consequence of introducing the vehicle in Spain. - The vehicle should have been used in the original residence of the individual that moves to Spain for a period of at least six months before moving to Spain. - The registration in Spain should be requested within a 60 day period after the introduction of the vehicle in Spain. The registered vehicle cannot be transferred within the twelve months following its registration in Spain.
Sweden	No.	Yes: - Temporary insurance. - Registration fee.	Yes, but depends on whether it is a new of used car.
United	No.	No additional tax costs.	Can only be transferred free of VAT in the very

Country	Is additional tax or other levy due when a car is transferred to your country from another EU Member State? If yes, which and can you provide an estimate of the amount/percentage?	Should a car be registered with your country's authorities when a car is imported to your country from another EU Member State? If yes, are additional costs involved?	Can the car be transferred free of any additional levies when somebody moves to your country? If yes, under which circumstances is this possible?
Kingdom			localized situations as follows: - If the owner of the car is a diplomat, a member of an officially recognized international organization, or a member of the NATO or civilian staff accompanying them, and that the person is returning from the service in another Member State then there could be an entitlement to a VAT claim. - If the individual is normally resident in another Member State and brings his new car on a temporary visit to the United Kingdom, HMRC do not have to be notified and no United Kingdom VAT is due. If the car is adapted for disabled use no United Kingdom VAT is due.

XIII. Home ownership

Country	Do home owners face additional taxes in your country for home ownership?	If yes, are the rates / amounts due the same for residents and non-residents?
Austria	Yes, ground tax.	Tax rates are the same for residents and non-residents.
Belgium	Yes, a property tax should be paid (depending on the deemed rental value of the building).	Tax rates are the same for residents and non-residents.
Bulgaria	Yes, there is a municipal tax on owned immovable property. The taxable base is the tax valuation of the property, determined by an official according to location, type of property, size and age.	Tax rates are the same for residents and non-residents.
Cyprus	Yes, real estate owners are liable to pay an annual tax based on the total value of all immovable property registered in their name.	Tax rates are the same for residents and non-residents.
Czech Republic	Yes. The immovable property tax applies to all owners of a real estate.	Tax rates are the same for residents and non-residents.
Denmark	Yes: - Danish property value tax is levied on foreign properties, if the person is (treaty) tax resident in Denmark. - If similar taxes are levied in the home country, it is possible to claim credit for these taxes.	Tax rates are the same for residents and non-residents.
Estonia	Yes: - Land tax is due in certain cases (there are exemptions available based on the size and usage the property). - The tax is calculated on the assessed value of the land which is significantly lower than the market value and therefore the land tax (if any) is typically not material.	Tax rates are the same for residents and non-residents.
Finland	- Owners of real estate are liable to pay a real estate tax, depending on the municipality the real estate is located in. - Owners of shares in a housing company are not required to pay the real estate tax themselves; rather, it is the obligation of the housing company to pay the tax. - A transfer tax is also payable at the time of purchase of a home.	Tax rates are the same for residents and non-residents.

Country	Do home owners face additional taxes in your country for home ownership?	If yes, are the rates / amounts due the same for residents and non-residents?
France	Yes, property tax ("taxe foncière") is due by the owner of a property located in France if he owns the property on January 1st of the year. The tax is payable even if the property is unoccupied. Tax is also payable on land regardless of whether or not it is built on. However, new buildings may benefit from an exemption for the first two years following construction depending on the city in which they are located.	Tax rates are the same for residents and non-residents.
Germany	Yes, home owners have to pay a real estate tax on an annual basis. When an individual rents his home in Germany, it is usual that the hirer pays the real estate tax to the account of the owner. According to German tax law the real estate tax rate depends on the size of the property as well as on the municipality the property is located.	Tax rates are the same for residents and non-residents.
Greece	Yes: - All home owners are obliged to pay the real estate tax which is called EN.F.I.A since 01.01.2014 and is calculated based on various factors i.e. the sq. m, the location, the age of the house etc. There is also a supplementary real estate tax for home ownership with a value above EUR 300,000. - Sales tax and VAT has not been considered above, only additional ongoing taxes once the home is owned.	Tax rates are the same for residents and non-residents.
Hungary	Yes: - Property tax can be levied by local municipalities on buildings or land. The yearly rate varies by each municipality, but is subject to a - Communal tax can be levied by local municipalities on the lessees or the owners of the property. The rate is determined by the municipalities, but is subject to a maximum. - Income from the sale of property is subject to a 16 % personal income tax. - A stamp duty is payable on the purchase of property. The exact rate depends on the market value of the property.	Tax rates are the same for residents and non-residents.

Country	Do home owners face additional taxes in your country for home ownership?	If yes, are the rates / amounts due the same for residents and non-residents?
Ireland	Yes, Local Property Tax (LPT) is payable on all residential property in the state.	Tax rates are the same for residents and non-residents.
Italy	Yes, home owners have to pay a general tax and a property tax in case of luxury home.	Tax rates are the same for residents and non-residents.
Latvia	Immovable property tax is levied on land and buildings.	Tax rates are the same for residents and non-residents.
Lithuania	Yes, home owners have to pay real estate tax if the market value of their real estate owned in Lithuania exceeds LTL 1 000 000 (approximately EUR 290 000).	Tax rates are the same for residents and non-residents.
Luxembourg	Yes, individuals owning and living in their home may have to pay an additional income tax assessed on the basis of the property rental / unitary value.	Tax rates are the same for residents and non-residents.
Malta	No.	N/A.
Netherlands	Yes: - Yearly real estate tax (*onroerendezaakbelasting)* based on the value of the property. The municipality assesses the value of all properties. Tax is based on this valuation. - Transfer tax is due on the purchase of property	Tax rates are the same for residents and non-residents.
Poland	Yes: - Property tax - Perpetual usufruct fee	Tax rates are the same for residents and non-residents.
Portugal	Yes: - Property tax ("IMI") is levied on the taxable value of the land or the building located in Portugal and constitutes an income of the respective municipalities. - Property Transfer Tax ("IMT") is levied when a property is purchased. - Stamp Duty ("IS") is levied in relation to urban properties with a taxable value of € 1 million (or more).	Tax rates are the same for residents and non-residents.
Romania	Yes, property tax is levied on buildings.	Non-residents cannot directly own real estate in Romania and should therefore not be subject to property tax.

Country	Do home owners face additional taxes in your country for home ownership?	If yes, are the rates / amounts due the same for residents and non-residents?
Slovakia	Yes: - Land tax; - Tax on buildings; - Tax on apartments and non-residential premises located within apartment building. In general, tax is paid by the owner of the land/building/apartment. The Slovak real estate tax is calculated based on the type of building, its location and crucial for tax calculation is the area of the building/house in quadrate-meters.	Tax rates are the same for residents and non-residents.
Slovenia	Yes - Municipality tax.	Tax rates are the same for residents and non-residents.
Spain	Yes, Real Estate Tax is levied annually by the municipal authorities on the possession of both urban and rural immovable property located within the municipality, based on the cadastral value, adjusted every 8 years with reference to the market value of the property, including value of land and buildings. Rates differ per municipality.	Tax rates are the same for residents and non-residents.
Sweden	Yes, for Swedish real estate only.	Tax rates are the same for residents and non-residents.
United Kingdom	Yes: - Generally, Stamp Duty Land Tax ('SDLT') is payable by the home purchaser in the United Kingdom for purchases above £125,000. The rate varies depending on the property price. - Home owners are entitled to exemption from Capital Gains Tax on the sale of their main home. But main homes are included in the value of their estate for inheritance tax purposes. - A tax is being introduced for people who own their home through corporate structures.	Tax rates are the same for residents and non-residents. Non-residents are currently not liable to Capital Gains Tax on the disposal of a United Kingdom property (even if not their main home) although this is due to change from April 2015.

XIV. Best practices

Country	Are there any specific arrangements, agreements or other in your country which helps minimizing tax obstacles (please note that we focus on practical cross-border tax obstacles in Organizations and practices in Member States' tax administrations in this project) in your country and which you would consider best practice?	Are there any ideas you have which would be helpful to implement in your country to minimise tax obstacles (as reviewed in this project) in your country?
Austria	Especially in the countryside we experienced great solutions with the authorities where companies negotiated separate approaches in order to simplify processes. In one specific case the authority offered a solution in order to simplify an immigration process for short (term) business trips.	No ideas identified.
Belgium	The Belgian, Dutch and German tax authorities cooperate at a special office. This team provides information for cross-border workers in all three countries.	Minimizing cross-border related tax obstacles in an international context is not an easy project. However, several obstacles could be minimised or even disappear if several cross border transactions such as the purchase of a car in another EU country could be treated in the same manner in each country.
Bulgaria	There are some internal practices of the National Revenue Agency, like agreeing to sign documents using other Member States' templates to support avoidance of double taxation.	Simplify certain tax forms as well as introduce bilingual versions of them. Create closer relationship between institutions and taxpayers – by open forums, etc. Improve and further develop online tax compliance.
Croatia	- Croatian employers withhold wage tax at source for outbound employees. These employees ask for relief of double taxation through their personal income tax, so payroll corrections by the employer can be avoided. - Since 2013, Croatian employers should no longer withhold wage tax. This new rule is not yet implemented and in practice, wage tax is still being withheld by the employers.	Foreign tax assessments have to be provided in order to obtain a relief for double taxation. If providing of this tax assessment is impossible, the taxpayer can provide other documents available to prove that foreign tax is paid (e.g. 'statement of employer').
Cyprus	No specific arrangements made.	No ideas identified.
Czech	No specific arrangements made.	- Improvement of language skills of the Tax Authorities;

Country	Are there any specific arrangements, agreements or other in your country which helps minimizing tax obstacles (please note that we focus on practical cross-border tax obstacles in Organizations and practices in Member States' tax administrations in this project) in your country and which you would consider best practice?	Are there any ideas you have which would be helpful to implement in your country to minimise tax obstacles (as reviewed in this project) in your country?
Republic		- Special tax administrators who would deal only with the cross boarder individuals; - Less formalistic approach of the Tax Authorities – currently they require a confirmation of almost all figures included in the tax return which is difficult in case of foreign individuals.
Denmark	Communication in English with the tax authorities (verbal and in writing) is to a wide extend possible. Since the tax officers are able to provide them with relevant information and they are also able to answer their questions in English, the communication through phone between individuals and the tax authorities is of great value. There is a special cross-border department at the tax authorities.	The fact that the online system is only available in Danish and not in English can be called one of the main obstacles in Denmark. Therefore it would be very helpful if the online system would be available in English as well.
Estonia	No specific arrangements made other than double tax treaties eliminating possible double taxation situations and EU VAT directive and social security regulation.	No ideas identified.
Finland	The Nordic treaty regarding transfer of withholding taxes is in principle a useful arrangement, but should be applied on a more consistent basis. The main feature of the treaty is that where taxes have been withheld in one country, but work has also been performed and thus a tax liability incurred in another Nordic country, withholding taxes can be transferred between authorities from one country to the other instead of refunding the taxes to the individual, who would then be responsible for making tax	Information required by individuals moving into the country should be collected and made available in more used-friendly manner on the tax authorities website, as now there are various different guidelines and instructions available on a number of topics, but it is quite difficult to find a comprehensive guideline that would cover the issues that individuals crossing borders would need to know (perhaps with reference to more detailed instructions on very specific topics).

Country	Are there any specific arrangements, agreements or other in your country which helps minimizing tax obstacles (please note that we focus on practical cross-border tax obstacles in Organizations and practices in Member States' tax administrations in this project) in your country and which you would consider best practice?	Are there any ideas you have which would be helpful to implement in your country to minimise tax obstacles (as reviewed in this project) in your country?
	payments to the other country. In addition, according to the treaty advance taxes are only required to be paid in one country. Centralization of the coordination of international tax issues related to individuals to the Metropolitan tax office has raised the quality of the services in this regard, but this could be taken even further with more formal authority given to the experts at the Metropolitan tax office to make decisions on international tax issues regardless of the office handling the case in other respects.	
France	No, no specific arrangements made.	Introduction of withholding tax on salary income for residents of France in order to avoid a cash flow issue the year following departure from France (i.e. payment of French taxes on income derived from the year of departure + host country taxes usually withheld at source).
Germany	The German, Belgium and Dutch tax authorities cooperate at a special office. This team provides information for cross-border workers in all three countries.	No ideas identified.
Greece	No specific arrangements made.	- It would be very helpful if cross-border employees would provide the tax authorities with information about the working days in the different countries through the personal income tax return. That would make it possible to avoid that employers have to make payroll corrections in case the withholding tax turns out to be calculated wrongly (this is a complicated time-consuming process for the employers). - Currently, when cross-border workers from neighbouring countries (like Romania) are coming to Greece, they remain liable to tax in

Country	Are there any specific arrangements, agreements or other in your country which helps minimizing tax obstacles (please note that we focus on practical cross-border tax obstacles in Organizations and practices in Member States' tax administrations in this project) in your country and which you would consider best practice?	Are there any ideas you have which would be helpful to implement in your country to minimise tax obstacles (as reviewed in this project) in your country?
		their home country, but in practice it appears to be very easy to avoid paying tax in their home country. Therefore neighbouring countries should probably consider taking measures in order to prevent this kind of tax avoidance. - Furthermore, the tax authorities currently seem to be focussing on the national legislation and know little about international tax law. It would be helpful if this would improve.
Hungary	No specific arrangements made.	Making the services of the competent authorities available in foreign languages, especially in English.
Ireland	No specific arrangements made.	No ideas identified.
Italy	No specific arrangements made.	Italian tax Authorities should revise the process to claim foreign tax credit relief in respect of double taxation on employment income. More precisely, they should publish a comprehensive list of documentation necessary to claim the relief (they often require an assessment certificate even from non-assessment countries).
Latvia	No, however Latvia has concluded agreements with several countries on mutual administrative assistance that provide regulations with regard to exchange of information between tax administrations.	- Improvement of cross-border communication between Latvian and other countries relevant tax authorities (e.g. in order to get information on income earned and taxes paid abroad by persons, who would like to claim a foreign tax credit). - Development of a separate department within Latvian State Revenue Service which would deal mainly with cross-border employees. - Possibility to submit documents to the Latvian State Revenue Service in English. - Availability of detailed information regarding taxes in Latvia on the State Revenue Service home page and electronic declaration system in English.
Lithuania	No specific arrangements made.	- Establishment of specific tax authorities' department working with

Country	Are there any specific arrangements, agreements or other in your country which helps minimizing tax obstacles (please note that we focus on practical cross-border tax obstacles in Organizations and practices in Member States' tax administrations in this project) in your country and which you would consider best practice?	Are there any ideas you have which would be helpful to implement in your country to minimise tax obstacles (as reviewed in this project) in your country?
		foreigners (this would ensure that the employee of the tax authorities dealing with the person's tax matters is competent enough). - The annual personal tax return should also be made available in English. - Extension of annual filing deadline (such possibility is currently not established in the legislation and unavailable). - Implementation of tax assessments (would give reassurance to the taxpayer that his tax matters have been settled properly). - 5. The Lithuanian legislation does not provide regulation of tax equalization. Respectively, taxation differences between countries may arise as the calculations in Lithuania are made based on local laws (which do not provide clearance), international regulations and practices. Respectively, adopting national legislative provisions regarding tax equalization would be highly recommended.
Luxembourg	It is relatively easy to get in contact with the tax authorities. Communication with the tax authorities is very efficient.	No ideas identified.
Malta	No specific arrangements made, Malta is very internationally orientated and cross-border workers do not really face tax obstacles	No ideas identified.

Netherlands	- Offices specialized in tax matters for cross-border workers that are of great value:
	  - Cross-border situations are handled by a specialist tax office that has more experience with cross-border workers than other tax offices. It is relatively easy for taxpayers to contact this specialist office.
	  - The Dutch, German and Belgium tax authorities cooperate at an office called 'Grensoverschrijdend werken en
		- Most information is currently only available in Dutch. More information should be available in other languages in order to minimise difficulties cross-border workers are facing.
		- Even when information about filing a tax return is available in English and German, it is not possible to actually complete and file an English or German tax form.
		- The process of obtaining an international tax registration number is

Country	Are there any specific arrangements, agreements or other in your country which helps minimizing tax obstacles (please note that we focus on practical cross-border tax obstacles in Organizations and practices in Member States' tax administrations in this project) in your country and which you would consider best practice?	Are there any ideas you have which would be helpful to implement in your country to minimise tax obstacles (as reviewed in this project) in your country?
	ondernemen (GWO)'. This team provides information for cross-border workers in all three countries. - The 'Bureau voor Belgische Zaken' informs cross-border workers in the Netherlands that work in Belgium about the consequences for their social security position and pensions. - The 'Bureau voor Duitse Zaken' informs cross-border workers in the Netherlands and Germany about the consequences for their social security position and pensions. - The Netherlands have introduced that employers with cross-border employees that only have employment income (and no investment income, deductions, etc.), can agree with the tax authorities to implement certain safeguards and processes to ensure correct payroll withholdings. Subsequently, no individual tax returns have to be prepared.	relatively complicated. An easier process would be helpful for cross-border workers in the EU. - An on-line tax portal would make it easier to handle tax matters for cross-border workers.
Poland	- Abolition law – makes a "credit method" of avoidance of double taxation resulting from the double tax treaty equal to the "exemption method" of avoidance of double taxation (additional tax deduction applied in the annual tax return). - Tax law provision allowing deduction of social security and healthcare contributions paid to another EU Member State's system (under conditions). - Tax law provision allowing Polish tax non-residents filing joint tax return (can provide for tax benefits), if certain conditions are met.	- English tax forms. - Simplification of the tax system in general.
Portugal	No specific arrangements made.	- Personal Tax Code should be reviewed in view of allowing a "split-year" approach for individuals that move from Portugal to another

Country	Are there any specific arrangements, agreements or other in your country which helps minimizing tax obstacles (please note that we focus on practical cross-border tax obstacles in Organizations and practices in Member States' tax administrations in this project) in your country and which you would consider best practice?	Are there any ideas you have which would be helpful to implement in your country to minimise tax obstacles (as reviewed in this project) in your country?
		country (or vice-versa) in the middle of the year. - Possibility of granting an extension regarding the submission of the Personal Income Tax return for individuals that are claiming the foreign tax credit (especially for those countries that adopt a different tax year, e.g. United Kingdom) or have different timings to issue the tax assessment (e.g. Belgium). - Allow for other means of documentary evidence to claim for the foreign tax credit (currently, only the tax assessment note issued by the foreign tax authority is allowed as a mean of proof). - Possibility of filing tax returns in English (as well as allowing English in any other communications with the Tax Authorities). - Creation of a Tax Desk specially dedicated to assignees.
Romania	No specific arrangements made.	- Electronic filing of expatriates returns. - Standard forms designated to expatriates to be bilingual (Romanian and English). - Simplify the procedures for certain processes performed by the tax authorities (e.g. issuing of A1 form form which currently a very large list of documents is required).
Slovakia	No specific arrangements made, however, as regarded common practice, we appreciate that the tax authority does not usually require all provided documents to be in Slovak but also accepts simple documents (invoices) in English or with unofficial translations. This, however, depends on each particular case and overall materiality of the transaction.	- The Financial directorate web page is available also in English. - Basic Information on certain "taxpayers' situation" and basic methodological guidelines / FAQ section of the web portal are available also in English. - Slovak tax return forms / registration formularies are officially available in English for taxpayers better reference; It would be useful if at least the tax office specialised on registrations of foreign taxpayers (in Bratislava) would be able to communicate with taxpayers in English for common administrative matters (over the

Country	Are there any specific arrangements, agreements or other in your country which helps minimizing tax obstacles (please note that we focus on practical cross-border tax obstacles in Organizations and practices in Member States' tax administrations in this project) in your country and which you would consider best practice?	Are there any ideas you have which would be helpful to implement in your country to minimise tax obstacles (as reviewed in this project) in your country?
		counter communication).
Slovenia	No specific arrangements made.	No ideas identified.
Spain	No specific arrangements made.	Tax offices specialized in cross-border situations would be recommended.
Sweden	For employment income – yes For other types on income and property - no	No ideas identified.
United Kingdom	- If the company, on behalf of the employees, purchases the cars and makes strict legal provisions that there is no private use availability then the input VAT can be reclaimed in full. However, please note this rule applied very strictly in respect of non- private use only. - If the company is unable to restrict private use, it could choose to purchase and lease the cars to its employees. The company can recover 50% of input VAT suffered and reclaim input VAT in full on all maintenance and repairs.	HMRC currently insist that all expatriate employees seconded to work in the United Kingdom complete a tax return to declare their income, even if the tax payable on their employment income is all collected at source and they do not need to declare their investment income. Individuals normally resident in the United Kingdom would not be faced with the same requirement and so relaxing this to allow the tax liabilities of certain expatriates working in the United Kingdom to be managed wholly through payroll would reduce tax obstacles.

Appendix 2 - Overview of the data gathered on inheritance tax

In this part of the report we provide you with an overview of the data gathered from each of the 28 Member States by EY professionals on inheritance tax, split into three topics:

I. Inheritance tax and treaties;
II. Unilateral relief;
III. Country specific recommendations.

I. Inheritance tax and treaties

Member State	Does the country have an inheritance tax?	On what criteria is inheritance tax liability based?	Inheritance/estates tax treaties with other EU Member States
Austria	No.	N/a.	Czech Republic (2000), France (1994), Hungary (1976), Netherlands (2003), Sweden (1963).
Belgium	Yes.	- Belgian residence of the deceased. - If Belgian real estate is included in the inheritance.	France (1960), Sweden (1958).
Bulgaria	Yes.	- Bulgarian residence of the deceased (personal link). - If assets situated in Bulgaria (i.e. movable and immovable property) is included in the inheritance.	No.
Croatia	Yes.	If the inheritance is received within the territory of Croatia.	No.
Cyprus	No.	N/a.	No.
Czech Republic	No.	N/a.	No.
Denmark	Yes (estate tax).	- The domicile of the deceased. - If Danish real estate is included in the inheritance. - If the estate is processed in Denmark for tax purposes.	Finland (1989), Sweden (1989), Germany (1997), Italy (1968).
Estonia	No.	N/a.	No.
Finland	Yes.	- The residence of the deceased or beneficiary. - Real estate situated in Finland and shares or other rights in a corporate body where more than 50 % of the total gross assets of that corporate body consist of real property situated in Finland.	Denmark (1992), Iceland*(1992), Norway*(1992), France (1959), Netherlands (1955).
France	Yes.	- The residence of the heir or deceased. - If French situs assets are included in the inheritance.	Belgium (1960), Finland (1959), Germany (2009), Italy (1995), Spain (1992), United Kingdom (1963).
Germany	Yes.	- German residence and/or habitual place of abode of the heir or deceased. - If German situs assets are included in the inheritance.	Denmark (1997), France (2009), Greece (1953), Sweden (1995).
Greece	Yes.	- Nationality of the deceased. - Residence of the deceased. - If Greek situs assets are included in the inheritance.	Germany (1953), Italy (1976), Spain (1920).

Member State	Does the country have an inheritance tax?	On what criteria is inheritance tax liability based?	Inheritance/estates tax treaties with other EU Member States
Hungary	Yes.	- Movable and immovable property located in Hungary. - Hungarian individuals, non-Hungarian individuals living in the territory of Hungary and Hungarian resident legal entities if they inherit movable properties located outside the territory of Hungary and the country in which the movable properties are located does not levy inheritance tax on that inheritance.	Sweden (1938), Romania (1949). Please note that the treaty concluded with Austria on the avoidance of double taxation contains only clauses with regard to the Austrian inheritance tax.
Ireland	Yes.	- The residence or ordinary residence of disposer. - residence or ordinary residence of beneficiary. - If Irish situs assets included in the inheritance.	United Kingdom (1978).
Italy	Yes.	- The residence of the deceased. - If Italian situs assets are included in the inheritance.	Denmark (1968), France (1995), Greece (1976), Sweden (1958), United Kingdom (1968).
Latvia	No.	N/a.	No.
Lithuania	Yes.	- The residence of the heir. - If Lithuanian situs assets are included in the inheritance.	No.
Luxembourg	Yes.	- For residents, the domicile of the deceased. - For non-residents, if Luxembourg real estate is directly held by the deceased.	No.
Malta	No.	N/a.	No.
Netherlands	Yes.	The (deemed) Dutch residence of the deceased.	Austria (2003), Finland (1955), Sweden (1953), United Kingdom (1980).
Poland	Yes.	- Nationality or residence of the heir or deceased. - If Polish situs assets are included in the inheritance. - Inheritance of the assets located outside Poland (or property rights exercised abroad) is subject to Polish inheritance and donations tax if on the date of the opening of the succession the heir was a citizen or permanent resident of Poland. - The inheritance of tangible assets located in Poland (or property rights exercised in Poland) would not be subject to Polish inheritance and donations tax provided that neither the deceased nor heirs were citizens or permanent residents of	Austria (1928), Czech Republic (1925), Hungary (1931), Slovakia (1925).

Member State	Does the country have an inheritance tax?	On what criteria is inheritance tax liability based?	Inheritance/estates tax treaties with other EU Member States
		Poland.	
Portugal	No, but stamp tax applies.	(Stamp Tax taxpayers are those individuals to whom goods are transferred to. In gratuitous transfers, tax is due whenever goods/assets are located in Portugal).	No.
Romania	No.	Amounts or assets inherited or donated are tax exempt according to Romanian Tax Code, except for real estate. However, no income tax is due from the heir for inherited real estate if the inheritance transfer process was finalized within 2 years since the date of death of the deceased.	No.
Slovenia	Yes.	If the inheritance is received within the territory of Slovenia.	No.
Slovakia	No.	N/a.	No.
Spain	Yes.	- The residence of the heir. - If Spanish situs assets are included in the inheritance.	France (1963), Sweden (1964), Greece (1920).
Sweden	No.	N/a.	No.
United Kingdom	Yes.	- For IHT on death, the domicile of the deceased individual. - If non domiciled (or deemed domiciled) if United Kingdom situs assets are included. - For trusts (most trusts subject to IHT every 10 years and on assets being transferred out of the trust), whether the settlor was domiciled at the date of settlement and if not, whether United Kingdom assets are held in the trust.	France (1963), Ireland (1975), Italy (1968), Netherlands (1980), Sweden (1981).

II. Unilateral relief

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
Austria	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
Belgium	Yes.	A credit applies for inheritance taxes levied on foreign real estate by the state where the foreign real estate is located. This credit cannot exceed the Belgian inheritance tax calculated on the property. According to the legal literature, the Belgian tax administration also allows a deduction of the tax base for foreign estate taxes (levied on the estate as a whole).	The credit for inheritance taxed levied on foreign real estate by the state where the real estate is located is rather adequate. However, it will still lead to double taxation in certain circumstances, e.g. when the state where the real estate is located levies inheritance taxes on the gross amount (the credit is only applicable on the net amount) or when the state where the real estate is located calculates the inheritance taxes on the bases of a different devolution (the credit is applicable per heir).	The heirs can claim the tax credit by handing over the required documents to the tax administration. The tax credit must be claimed at least two years after the payment of the Belgian inheritance tax.	Three documents must be provided before the tax credit can be granted: - a copy of the declaration for the foreign inheritance tax. - a copy of the calculation for the foreign inheritance tax. - a document which proves that the foreign inheritance tax has been paid.	Not to our knowledge, the provided period and obligations to claim the tax credit are feasible.
Bulgaria	Yes.	Exemption applying to assets of the deceased	Yes, the exemption is conditional only on	The relief is claimed by the heirs in a	The declaration should be submitted before the	No.

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
		situated abroad owned by Bulgarian citizens that have been taxed in that other state.	submission of proof that inheritance tax on the same assets has been paid abroad.	declaration to the municipal authorities.	local administration within 6 months after opening of the succession. A certificate for the inheritance tax paid abroad should be enclosed.	
Croatia	No.	N/a.	N/a.	N/a.	N/a.	N/a.
Cyprus	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
Denmark	Yes.	Credit applied to assets located in another state. This credit cannot exceed the Danish inheritance tax that would have been due on the assets.	Yes.	The relief is claimed on the Danish estate tax return. Documentation for the paid taxes must be provided.	The tax has to be paid before it can be deducted in Danish inheritance tax. Also the tax should be documented for example by way of documents from the tax authorities in the relevant country.	No.
Estonia	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
Finland	Yes.	Credit on tax paid to a foreign state on assets that would be subject to inheritance tax in Finland. Credit is only granted to individuals with domicile in Finland. The credit cannot exceed the Finnish inheritance tax that would have been due on the assets. No credit is	Only foreign tax on movable assets in a foreign state is credited for an individual with domicile in Finland. Double taxation can arise in a situation where the inheritance tax is to be paid abroad by an individual with	The relief is claimed on the estate inventory (in Finnish: perukirja) or by supplementing estate inventory afterwards.	Copy of a foreign tax decision on inheritance or estate taxes must be provided to claim the relief.	The estate inventory must be submitted to the Finnish tax authorities within one month from the shareholders inventory conference which must be held within three months after the

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
		applied if the base of such tax is real property located in Finland or receipt of shares or other rights in a corporate body where more than 50 % of the total gross assets of that corporate body consist of real property situated in Finland. Only state tax is credited in Finland. Finland does not credit local taxes.	domicile abroad for real property located in Finland or for receipt of shares in a corporate body where more than 50 % of the total gross assets of that corporate body consist of real property situated in Finland. No credit would be granted in this case since the credit only for an individual with domicile in Finland. In such cases it could be argued that a relief from the inheritance tax should be granted according to section 53 in the Inheritance and Gift Tax Act (378/1940). However, the possibilities of succeeding is very slim.			date of death. Since the estate inventory must be submitted to the Finnish tax authorities within such a short time limit, the decision from the foreign tax authority regarding the paid inheritance tax abroad is usually not yet available. If the Finnish tax authorities make the decision on the inheritance tax before receiving the relevant documents from abroad, the taxpayer needs to settles taxes in two countries before receiving tax credit from Finland.
France	Yes.	Credit applied to assets located in another state.	Yes, foreign inheritance tax is at	The relief is claimed in the inheritance	A special form is required (n°2740), in	The documentation

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
		This credit cannot exceed the French inheritance tax that would have been due on the assets.	least a deductible cost.	declaration.	duplicate. It must be given to the tax office with documentation, at the time of the payment of the inheritance tax or in support of the claim.	required is a certificate issued by foreign tax administration involved. It should specify the tax was actually paid in the foreign country / the tax is in relation with assets located in another country / the tax is actually due.
Germany	Yes.	If the deceased was a German resident, a credit can be applied to foreign situs assets which correspond to the assets on which non-residents are liable to German inheritance tax. This credit cannot exceed the German inheritance tax that would have been due on the assets. If the deceased was a non-resident, a credit can be applied to all foreign situs assets. This credit cannot	Foreign inheritance tax has to be comparable to German inheritance tax, so that not all types of foreign taxes are creditable (e.g. no credit for Canadian capital gains tax, but deduction as payable). Credit will only be granted if German Inheritance tax becomes due within max. five years after the foreign inheritance	Formal application to German tax authorities.	Translated documents proving the amount of foreign situs assets and the assessment resp. Payment of foreign inheritance tax.	No.

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
		exceed the German inheritance tax that would have been due on the assets.	tax has become due. Credit available only for foreign tax on assets which would be regarded as German situs assets in case of limited tax liability in Germany. Credit will only be granted if acquirer is subject to German unlimited Inheritance tax liability.			
Greece	Yes.	The relief takes the form of a limited tax credit. The taxpayer (heir) is entitled to deduct foreign inheritance tax paid with respect to movable property located abroad at the time of death, to the extent the foreign tax does not exceed the Greek tax due that is allocated to the taxable inheritance/property items located abroad.	It seems to be adequate for the cases it covers. However, the unilateral relief does not cover inherited property located in Greece.	The relief is claimed through an application either incorporated in the inheritance tax return or filed separately. In both cases the application is accompanied by a certification of the foreign State's tax authorities stating the foreign inheritance tax paid.	The application for the tax relief is filed within five years after the final assessment of the foreign inheritance tax.	No, it seems that the Greek double inheritance tax relief is not difficult to claim.
Hungary	Yes.	- Immovable property located abroad is exempt from inheritance tax.	Yes.	The law regulating inheritance tax (Act XCIII of 1990 on Duties) does not	The law does not contain specific documentation related requirements. Every	Since the rules are not specific, the inheritor cannot be sure which

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
		- Movable property located abroad is exempt from inheritance tax if inheritance tax has been paid in the state the property is located in.		contain specific rules in this respect. The law prescribes only that the payment of inheritance tax in abroad has to be proved genuinely by the inheritor.	document which genuinely supports the payment of inheritance tax in abroad (e.g. tax return, tax assessment, etc.) might be acceptable. In addition, the inheritor has to be able to prove that the tax paid abroad is similar to the Hungarian inheritance tax.	documents can support properly the payment of inheritance tax in abroad and the nature of the tax is similar to the Hungarian inheritance tax.
Ireland	Yes.	Credit applied to assets located in another state. This credit cannot exceed the lesser of the Irish inheritance tax payable on the assets or the amount of foreign tax paid.	Yes.	Relief is claimed by filing a self-assessed tax return and inputting the amount of the credit in the return	There should be documentary evidence to support the self-assessment, i.e. a record of the foreign tax paid.	In the event of a Revenue investigation, it is necessary to provide evidence of foreign tax paid and it may be necessary to have foreign wills and probate documents translated.
Italy	Yes.	Credit applied to assets located in another state. This credit cannot exceed the Italian inheritance tax that would have been due on the assets.	In principle this rule seems adequate since permits to have a credit equal to the amount of taxes due in Italy (up to totally avoid Italian taxation). However,	The relief is claimed in the declaration form for Italian inheritance tax by the discount of the amount of the credit from the total amount of the tax due.	Double taxation relief can be claimed only if foreign taxes paid abroad can be regarded as "definitive" (i.e. not subject to refund or re-assessment). As such, in case the foreign	Practical difficulties usually arise with reference to the proof of the "definitive" status of the taxes paid abroad for the tax

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
			is worth to highlighting that the foreign tax credit can be claimed only with reference to assets and real estate properties held abroad.		Country issues a tax assessment certificate, this document might be requested by the Italian tax authority.	credit relief: in particular where the foreign Country does not issue a tax assessment certificate.
Latvia	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
Lithuania	Yes.	Credit applied to assets located in another state. This credit cannot exceed the Lithuanian inheritance tax that would have been due on the assets.	Yes, foreign inheritance tax is at least a deductible cost (in the amount not exceeding the Lithuanian inheritance tax that would have been due without relief).	The relief is claimed in the declaration for the Lithuanian inheritance tax.	Foreign inheritance tax has to be paid before the relief can be granted. The heir has to provide the Lithuanian Tax Authorities with the following documents: - Tax return on foreign inheritance. - The documents proving the value of the inherited assets (translated into Lithuanian language). - The documents proving that the inheritance tax (or an equivalent) was paid in the foreign country (translated into Lithuanian	No

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
					language). The documents have to be issued (or approved) by the foreign Tax Administrator.	
Luxembourg	Yes	- Exemptions apply to real estate property located abroad. Real estate located abroad must be declared in Luxembourg. A proportionate part of its value will constitute a deductible liability. - Under certain conditions, exemptions apply to movable assets located abroad that have been taxed abroad by reference only to the citizenship of de decedent.	Yes, for real estate located abroad as a full exemption is granted. However, not for movable assets located abroad as the conditions are quite restrictive and therefore double taxation might arise.	The relief is claimed in the inheritance tax return in Luxembourg.	By presenting the receipt duly showing the taxes paid abroad, a certified copy by the competent foreign authorities from the inheritance tax return that has been filed and the respective tax assessment issued. It should also be filed a certificate from the foreign authorities certifying that the taxes paid on the movable property located abroad were due solely because of the nationality of the deceased.	There could be language difficulties on the certificates that have to be established by foreign authorities regarding the proof that the taxes paid abroad were only due because of the nationality of the deceased. The deadline for filing the declaration of succession is of 6 months after the death of the deceased if the deceased died in Luxembourg and it has to be filed with the competent office

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
						in Luxembourg (i.e. depending on the municipality where the deceased was living). If the deceased died in another European country, then the deadline is of eight months.
Malta	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
Netherlands	Yes	- Credit applied to foreign situs assets (being real estate and business assets). This credit cannot exceed the Dutch inheritance tax that would have been due without the relief. - If foreign assets are not considered foreign situs assets according to Dutch law, the possible inheritance tax levied in another state is considered a debt with regard to the asset (i.e. a	Yes, foreign inheritance tax is at least a deductible cost. Problems could however arise when the foreign tax is levied by a local government. Technically the rules only grant relief for tax levied at the central government level.	The relief is claimed in the declaration for the Dutch inheritance tax.	Foreign inheritance tax has to be paid before the relief can be granted.	Allow relief for inheritance taxes levied by local government.

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
		deductible cost.)				
Poland	No.	N/a	N/a	N/a	N/a	N/a
Portugal	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
Romania	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
Slovakia	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
Slovenia	No.	N/a.	N/a.	N/a.	N/a.	N/a.
Spain	Yes.	Credit applied to foreign source inheritance. This credit cannot exceed the Spanish inheritance tax that would have been due on the assets.	It depends on the case. The Spanish tax credit relief allows taxpayers by personal obligation (residents in Spain) to deduct in the inheritance tax return the amounts paid in another country up to the limit resulting from applying the effective average rate of the Spanish inheritance tax to the capital gains (from inheritance) corresponding to the assets located outside Spain, where they had been taxed abroad with a similar tax. This relief is not difficult to claim. However, in those	The relief is claimed in the declaration for the Spanish inheritance tax.	The taxpayer shall prove the effective payment of the foreign inheritance tax.	No

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
			cases where a Spanish-resident taxpayer is taxed by a foreign Administration on the inherited assets located in Spain, the unilateral relief would not be effective to eliminate the double taxation due to the application of the limit mentioned above.			
Sweden	N/a.	N/a.	N/a.	N/a.	N/a.	N/a.
United Kingdom	Yes.	Credit for tax levied in another country is applied to reduce the United Kingdom Inheritance tax on assets located in other state. This credit cannot exceed the United Kingdom inheritance tax that would have been due on the assets. The situs of the asset is determined under United Kingdom law. Credit is also given where both the United Kingdom and another	Yes (except for potential problematic areas covered in next columns).	In addition to forms IHT400 (IHT Account) and IHT 417 (Foreign Assets), the taxpayer must produce evidence of the payment of the foreign tax to the United Kingdom tax authorities. This must be in the form of the assessment of foreign tax (or other document showing details of the property charged) and the official receipt.	Foreign inheritance tax has to be paid before the relief can be granted.	Practical problems can arise, such as: - The overseas tax receipt may cover tax on other assets and so, a breakdown of the overseas tax is required, as well as allocating an amount of foreign tax to the asset(s) - may be difficult if general

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
		country levy tax on assets that are situated either in a third country, or both in the United Kingdom under United Kingdom law and in the other country under that country's law.				exemptions apply or there is no flat rate. - Timing can prove difficult if the United Kingdom forms and payments are required before the overseas country. - Taxes must be considered "equivalent" to United Kingdom IHT; can lack clarity on this especially when different taxpayers are actually liable to the tax. - Certain other countries may request details of the value of the net assets, however this will not be available until

Member State	Unilateral relief?	Method of unilateral relief	Relief adequate?	How is the relief claimed	Formal obligations	Practical difficulties in obtaining relief?
						the United Kingdom tax has been calculated which is based on the overseas tax - can be circular and one country needs to work off estimated numbers in the first case. - Double taxation can still arise, for example, where exemptions vary in the other country to the United Kingdom. - Not all costs can be claimed under unilateral relief.

III. Country specific recommendations

	Recommendations
Austria	No.
Belgium	Improvements could be e.g. to handle potential double taxation, to foresee a tax credit for foreign inheritance taxes levied on real estate by other states than the state where the real estate is located, or even to foresee a tax credit for foreign inheritance taxes levied on movables located abroad. It is however not likely that Belgium will grant this by way of an unilateral relief.
Bulgaria	As regards movable property of foreign residents Bulgaria could extend the exemption to situations in which such tax is applied by another Member State by reason of the personal link of the deceased (paragraph 4.2. of Commission Recommendations of 15 December 2011 regarding relief for double taxation of inheritances (2011/856/EU)
Croatia	No.
Cyprus	No
Czech Republic	No.
Denmark	No.
Estonia	No
Finland	The tax credit should be available for foreign local taxes also.
France	No, the French relief is not difficult to claim.
Germany	Foreign inheritance tax has to be comparable to German Inheritance Tax, as not all types of foreign taxes are creditable.
Greece	Yes, the Greek double inheritance tax relief could apply even when tax is levied over assets not considered foreign situs assets according to Greek law.
Hungary	No. The exemption rules are very simple, the only condition is to pay the inheritance tax in abroad, no further conditions should be met.
Ireland	As certain jurisdictions tax the estate and Ireland taxes the beneficiaries, there can be difficulties in determining who can avail of the relief, which can cause a difficulty in claiming relief. Clarity on this issue would be useful.
Italy	No.
Latvia	No.
Lithuania	No.
Luxembourg	Unilateral double taxation relief could be improved regarding the movable assets located abroad. Recommendation would also be to negotiate double tax treaties covering estates, inheritance and gifts, especially with neighbour countries.
Malta	No.
Netherlands	The Dutch relief is not difficult to claim. Even when tax is levied over assets not considered foreign situs assets according to Dutch law, a deduction still applies.
Poland	In order to eliminate the double taxation, either new tax treaties should be concluded between Poland and remaining countries or

	Recommendations
	unilateral taxation relief should be introduced to Polish Inheritance and Donations Tax Act.
Portugal	No.
Romania	Regulation as regards methods of elimination of double taxation for inherited real estate when the inheritance transfer process was not finalized within two years since the date of death of the deceased.
Slovenia	No.
Slovakia	No.
Spain	The Spanish legislation should be amended in order to ensure that the global tax burden related to an inheritance with an international component does not exceed the amounts which should be paid in Spain in a purely domestic situation.
Sweden	No.
United Kingdom	A greater number of conventions could be agreed covering capital taxes. Steps could be taken to overcome some of the practical problems.

Appendix 3 - Overview of the data gathered from external sources

In this part of the report we provide you with an overview of the data gathered from external sources split into four topics:

I. Companies' experience with cross-border tax obstacles;
II. Companies' experience with best practices in different Member States;
III. Companies' opinion on actions that could be undertaken at EU level;
IV. General feedback.

We do note that this input has been reflected as received. No (linguistic) changes have been made other than to make sure that no company names would be reflected in the answers. All answers reflect the opinions of the respondents and cannot automatically be regarded as opinions of EY.

I. Companies' experience with cross-border tax obstacles

Companies' experience with cross-border tax obstacles – part 1

Question	Please indicate the type of cross-border (tax) issue(s) that you or your employees have been experiencing. Possible answers: - Discrimination from an EU law perspective. - Double taxation. - Lack of information. - Administrative. Complexities. - Cash flow issues.	Could you please describe these issues in more detail?
A.	- Double taxation. - Lack of tax information. - Administrative complexities. - Cash flow issues.	- Sometimes a home country demands "extreme" proof that the employee spent workdays outside the home country. This sometimes implies that workdays abroad are not accepted and consequently that the home country does not provide avoidance of double taxation to the same extent that the employee is actually taxed in the host country. - Countries have different taxable wage definitions. "Translating" a host country taxable wage amount into a home country taxable wage amount is often very complicated. - Often countries have different thumb rules to determine where the (real) employer is located. In some cases this may lead to (partial) double taxation or to (partial) double exemption. - There are minor differences between countries in evaluating whether a workday is spent in that country. In very few cases this leads to (partial) double taxation or to (partial) double exemption. - In some cases, countries apply a different taxable moment for "long term incentives" like stock options and shares. In very few cases this leads to (partial) double taxation or to (partial) double exemption. Same is true for countries that apply a different "vesting period" definition for the allocation of the right to tax the incentive.
B.	- Discrimination from an EU law perspective. - Administrative complexities. - Cash flow issues.	- Expat from NL to Germany encounters tax problems with the appointment of a Dutch pension plan for German tax purposes. Not the total Dutch plan can qualify, which leads to adverse tax consequences in Germany, since the employer portion will be liable to taxation in Germany and the employee portion is not tax deductible and which can cause issues in relocating to Germany.

Question	Please indicate the type of cross-border (tax) issue(s) that you or your employees have been experiencing. Possible answers: - Discrimination from an EU law perspective. - Double taxation. - Lack of information. - Administrative. Complexities. - Cash flow issues.	Could you please describe these issues in more detail?
		- For expats who remain resident in NL and are assigned to France, the company has a withholding obligation, more administration, whilst this does not apply to expats who will take up residence in France. - United Kingdom Short Term Business Travel rules cause compliance problems for business travelers into the United Kingdom. This causes a lot of administrative hassle for the company, e.g. to pay tax in various jurisdictions and to reclaim tax overpaid in the other jurisdiction for relative short business trips.
C.	- Double taxation. - Administrative complexities. - Cash flow issues.	The lack of practical knowledge and implementation of these cross-border employment situations and assignments through payroll, contracts, tax rulings, double tax treaties, etc. Inbound and outbound. These issues are more concentrated in the newly joined countries from central and eastern Europe.
D.	- Double taxation. - Lack of tax information. - Administrative complexities.	A lot of countries have their own local legislation (besides international agreement).
E.	- Double taxation. - Administrative complexities.	Contracting states have been inconsistent in applying the Double Taxation Convention. Similar cases are treated differently.
F.	- Double taxation. - Administrative complexities. - Cash flow issues.	- Czech, Denmark – cash flow issues – home country payroll tax needs to be paid even if employee does not work in the country. Possible to ask for an approval to stop withholdings but often quite administratively demanding and create a lot of discussions with not very trained tax officer (especially in smaller cities); - France, Romania, Italy – administrative complexities - authorities in some areas not familiar with cross-border tax or EU social security rules. Many non-necessary documents are required. Issuance of documents takes a lot of time; - Italy, Slovakia - double taxation – a lot of discussions about taxation of income which were taxed in a different country in a different period. E.g. tax equalization differential,

Question	Please indicate the type of cross-border (tax) issue(s) that you or your employees have been experiencing. Possible answers: - Discrimination from an EU law perspective. - Double taxation. - Lack of information. - Administrative. Complexities. - Cash flow issues.	Could you please describe these issues in more detail?
		taxation of equities.
G.	- Double taxation. - Administrative complexities.	No, we have tax consultants for these issues, we have no details. For Ukraine there are lot of administrative issues connected with the expatriation in general.
H.	- Lack of tax information. - Administrative complexities.	- It`s complex to calculate taxes and fill the tax declarations when a person has A1 form from one country and gets salary payment 50% in home country and 50% in host country. It`s complicated to get the fringe benefits information from the host country, also information of any other payments the employee has received abroad. - We have sometimes lectures from other EU countries to attend some conferences and give a lecture. We have had problems with contracting them because they don´t understand why we have to withhold the income tax here. Usually they don´t bring A1 form neither because it`s an additional administrative task for them.
I.	- Double taxation. - Administrative complexities. - Cash flow issues.	International Business Travelers who are taxable for the travel days in host country based on the fact that the home country legal entity is a branch to host country.
J.	- Lack of tax information. - Administrative complexities.	- All the problems are related with tax issues. It takes a very long time to get a A1 certificate. In our experience we had a period over one year. This is in case they are moving to the EU. In case they move to 3rd countries and want to keep social insurance in Latvia there is not even a common solution but creative approach must be applied. - General information regarding cross-border employees does not come on time to us, arising the problem with terms of reporting.
K.	- Lack of tax information. - Administrative complexities.	
L.	- Double taxation. - Cash flow issues.	- Double taxation – our employee's income may be taxed in two tax jurisdictions; the elimination of double taxation may be extended for the following years when the employee is no longer working in host country;

Question	Please indicate the type of cross-border (tax) issue(s) that you or your employees have been experiencing. Possible answers: - Discrimination from an EU law perspective. - Double taxation. - Lack of information. - Administrative. Complexities. - Cash flow issues.	Could you please describe these issues in more detail?
		- Cash flow issues – tax refunds, as well as tax due amount processing cases may be extended to the following years, long after the employee terminates work in host country, makes it difficult for the company to foresee additional tax expenses.
M.	- Discrimination from an EU law perspective. - Double taxation. - Lack of tax information - Administrative Complexities. - Cash flow issues.	- Interests (> 3,000.00 EUR) had to be paid by the employee to the German tax administration retroactively for 2 years (2007-2008) based on a taxation agreement signed only in 2011 (Germany). As a matter of fact, the employee got severely penalties as the "rules of the game" had been changed (2011) after the "game" (2007, 2008) was over. - Very high complexity in filling out tax declarations in 2 countries. Belgium: In former years, it was "tolerated" that taxes were paid in the working country. Suddenly this tolerance stopped and forced the employees to pay higher taxes levels than in the past. Also in this case, the affected employee has the feeling that the "rules of the game" changed after the game. - From an employer standpoint, following-up on geographical presence of the employees and pro-active calculation of tax rate is an additional admin and cost burden that affects competitiveness of local companies. - The application of the rules of the games were changed once the game was over. They changed immediately and had an effect on retroactive tax payments without any time of transition or flexibility in changing the rules.
N.	None.	None.
O.	- Administrative complexities.	Setting up HR policies, keeping up to date, setting up correct payroll….all way too complex and almost impossible without outside council.
P.	- Double taxation. - Administrative complexities. - Cash flow issues.	- Italy regards an individual as tax resident (even) according to the tax treaty during the complete tax year even if the individual has changed residency during the year ie an individual moved from Italy to Sweden and had no connection to Italy after the move. Italy

Question	Please indicate the type of cross-border (tax) issue(s) that you or your employees have been experiencing. Possible answers: - Discrimination from an EU law perspective. - Double taxation. - Lack of information. - Administrative. Complexities. - Cash flow issues.	Could you please describe these issues in more detail?
		levied tax on the income related to the Sweden employment during the period after the move ie when both source and residency state according to the treaty was Sweden. - Interpretation of article 15 – when a portion of the income is paid out from an Italian employer Italy regards both the portion paid from Italy and Sweden as taxable in Italy, even if the total costs are borne by the Swedish company. - Germany – taxation of Swedish employer provided pension schemes which results in taxation when the premiums are paid and when the pension is paid out.
Q.	- Discrimination from an EU law perspective. - Lack of tax information. - Administrative complexities.	- We have several employees working temporary in Norway on different construction projects. The tax administration for these employees is both challenging and time consuming. - Foreign employers have a liability to register in Sweden when seconding employees to Sweden for more than 5 days with the Swedish work authority. This creates a lot of extra administration and forces companies to disclose sensitive information in a public record. - We also have double tax issues in Norway due to that the Norwegian tax authority does not accept the tax treaty residency claim made in individual's Swedish tax return
R.	- Administrative complexities. - Cash flow issues.	- In Germany and Italy the authorities only grant a relief for double taxation after the work country issues a final assessment. This causes a cash flow issue that often lasts for years. - Switzerland, non-residents cannot have a Swiss bank account unless they are very wealthy. As payroll cannot pay to non-Swiss bank accounts we have to find other means of paying out the employee. Within the EU employees are subject to the social security system of the country in which they work. However this changes to their home country social security system if 25% or more is earned from their home country. We have had 2 cases where the employees were employed by a Dutch entity and worked 2 days a week in Belgium (partly from home and partly at hospitals/universities in Belgium). This was an administrative nightmare as the Dutch payroll

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		is not capable of dealing with Belgium social security legislation. We had to hire an outside payroll provider to assist with the Belgium social security calculations and payments, which then had to be incorporated back into the Dutch payroll. This lead to a lot of work, mistakes and frustrations.
S.	- Double taxation. - Lack of tax information. - Administrative complexities.	- In most cases, the main problem is lack of tax information, meaning there are no strict rules to be followed, and the company is the one that should decide what the best scenario is for both employee and the company. - Double taxation issue related with shares.
T.	- Double taxation.	Personal Income is taxed in Lithuania and could be received back just after the calendar year. The same personal income is also taxed in parallel in another country, where associate works and is recognized as resident, this is negatively influencing cash flow.
U.	- Double taxation. - Cash flow issues.	Different financial year period.
V.	- Double taxation. - Lack of tax information. - Administrative complexities.	- Cost increase due to tax equalization and tax on taxes, especially because allowances are taxed in the host country as a non-resident, which generates a tax differential that companies compensate and generates additional costs for mobile employees. - Double taxation arises when the home country does not allow the foreign tax credit claim in respect of the host country taxes paid. This may occur when, although the host & home countries have a double tax treaty, the definition of employer is not the same in both countries. For example the host country may use the economic employer concept but the home may not. The other situation where foreign tax credit claims are not successful is when the home country tax authorities are not sophisticated enough to process a tax return containing a foreign tax credit claim and either deny the claim or request detailed information in order to support it. - Some tax reporting requirements place considerable administrative burden on companies operating cross-border – without any tax gain for the authorities. One example of

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		administrative complexity is the requirement in Ireland to claim exemption from tax under the double tax treaty – this involves providing detailed information to the tax authorities in a short time scale – including copies of payslips that must be certified by the head of tax. Other countries also have onerous reporting requirements – for example Norway requires the assignee to attend the tax office in person to have an identity check within 14 days on arrival in the country. - Other administrative complexities include the issuing of refunds. In some countries the refund cannot be mandated directly to the employer – even though the employee is tax equalised – which creates complexity for the company in managing the tax equalisation process. In addition issuing certificates of coverage is still a slow and time consuming process – with many applications taking months to be processed. - Tax regimes are complex and it is unpredictable to estimate tax impact of a cross-border assignment: tax rates are only indicative as each country has different structure of a tax base, various tax allowances or tax deductions exist and final tax impact is hardly predictable. Tax laws allow both interpretations: 100% taxable and exemption could be defended based on the poorly written tax legislation.
W.	- Lack of tax information. - Administrative complexities.	We often encounter cross-border tax issues regarding the employee-movement between the mother- and the daughter company. For example: definition of the "Economic employer" (it can be found in a commentary and in Hungarian only), definition of "payer" in case of wages etc.
X.	- Administrative complexities.	Interpretation tax treaty.

Companies' experience with cross-border tax obstacles – part 2

Question	Are you aware of any other (tax) issue(s) which individuals face within the EU while working cross-border? Could you describe them?	Have you taken any steps to resolve the cross-border (tax) issue(s) you or your employees have encountered?	If the answer to this question is "no", could you please explain why you did not take any further steps?	If the answer to this question was "yes", have you been successful in resolving the cross-border tax issue(s) faced?
A.	- Employees are for social security purposes sometimes covered under the social security system of another country than that in which their employer is located. This makes the calculation, withholding and payment of social security contributions administratively often very complicated. - Also local legislation regarding illness, healthcare, pension and unemployment benefits, employment conditions, etc., can be a misfit with foreign social security benefits and regulations.	Yes. In general, we have to a large extent centralized our expertise regarding cross-border (tax) issues. We also developed policies for specific cross-border working employee groups, including for expatriates temporarily assigned abroad and for commuters. Social security and tax compliance for these employees are taken care of by our one global service provider. This has improved compliance but is relatively expensive.	N/A.	Yes, in some cases.
B.		On a case-by-case base we try to solve the problems. Please be aware that we are bound to the various tax rules (non-compliance is not an option).	Basically with the German, France and United Kingdom cases we have to live and we cannot escape from it now in a pragmatic way.	
C.	- Yes, more general, the lack of transparency and clarity. - The loss of country specific tax deductions that make cross-border working very difficult. - The very complex and completely different tax systems across Europe	Yes, but these are very country specific or would lead to higher costs or additional administration by the employer, which already is so intensive. And cost is for company, in benefit for employees and governments. The solutions or		Yes, as said due to higher costs for the employer. Sometimes, not.

Question	Are you aware of any other (tax) issue(s) which individuals face within the EU while working cross-border? Could you describe them?	Have you taken any steps to resolve the cross-border (tax) issue(s) you or your employees have encountered?	If the answer to this question is "no", could you please explain why you did not take any further steps?	If the answer to this question was "yes", have you been successful in resolving the cross-border tax issue(s) faced?
	make it for Employers and Employees almost impossible to get some people from some countries mobile at acceptable costs.	assistance did not arrive from the authorities.		
D.	Economic employer will cause tax levy rights.	Yes.	N/A.	Yes.
E.	No.	First and second appeals had to be taken to the appellate court. Moreover, in collaboration with tax consultants, tax authorities in local state have been contacted to arrange meeting to discuss the matters.		Appeals were successfully resolved, but were costly and fortunately the final rulings were applied in other similar cases.
F.	General issue we see is a low education of tax authorities and their low experience with cross-border moves. This influences many discussions and unnecessary claims from authorities which could be avoided. Also interpretation of tax treaties or EU social security rules sometime differ.	No.	We are required to act fast and implement solutions quickly. Usually the easiest way is to provide to authorities what they require although it can be more administrative demanding, more costly or have a temporary cash flow impact. We are in no position to influence approach of authorities. Discussions with them rather slow down the process, create additional	N/A

Question	Are you aware of any other (tax) issue(s) which individuals face within the EU while working cross-border? Could you describe them?	Have you taken any steps to resolve the cross-border (tax) issue(s) you or your employees have encountered?	If the answer to this question is "no", could you please explain why you did not take any further steps?	If the answer to this question was "yes", have you been successful in resolving the cross-border tax issue(s) faced?
			cost as we need to ask for verification from side of tax advisors and in the end can result in no-friendly future approach of authorities.	
G.	Double taxation, the necessity to provide payroll data to 2 financial offices.	No.	We have tax consultants.	N/A.
H.		We have consulted both Tax Authorities and Tax Consultants.	N/A.	Mostly yes, but there have been some lectures who have cancelled the contract because they are afraid of double-taxation.
I.	Social Security. More administrative work /burden for employer with the various forms which have to be applied for.	We would not know how to resolve them other than following the long, expensive and work-intensive process. Where applicable we followed the tax consultants recommendation of wage tax withholdings, tax filings and application for social security (certificate of coverage).		Generally, yes.
J.	No.	No. The solving party usually is the company they are moving to.		N/A.
K.	For an EU citizen working in Latvia on a local contract, the taxation is higher than for a Latvian.	No.	Since it seems to be the local legislation.	N/A.
L.	- Incorrect tax assessment notices are	Such cases are very rare, and are	We rarely experience such	N/A.

Question	Are you aware of any other (tax) issue(s) which individuals face within the EU while working cross-border? Could you describe them?	Have you taken any steps to resolve the cross-border (tax) issue(s) you or your employees have encountered?	If the answer to this question is "no", could you please explain why you did not take any further steps?	If the answer to this question was "yes", have you been successful in resolving the cross-border tax issue(s) faced?
	issued by the tax authorities, incorrectly assessing the employee's income subject to tax. - Complex tax reporting forms/process in home and/or host countries creating a space for errors when those are filled out by the employer.	taken care of by the tax services provider.	cases in our organization. When we do, we get assistance from the tax services provider.	
M.	- Discrimination between non-resident employees who have to travel and non-residents employees that work in the contracting country. - Discrimination between non-resident employees that were forced to pay interest and non non-resident employees.	Employees affected by new interpretation of the double taxation agreement were informed that it is their responsibility to record working time in Luxembourg and abroad. Personal manager signs declaration about working time Luxembourg / working time abroad, based on the confirmation that the only available data are the records made by the employee himself. This declaration is provided to the tax administration in the employee's resident country.	N/A.	No.
N.	We have encountered ordinary issues related to the expatriates, mainly due to the understanding of where an employee must be finally taxed.	Yes, our HR department works in connection with with external advisors to solve the ordinary fiscal matters related to expatriates.	N/A.	Yes.
O.	Differences in social security.	Yes, although it was difficult to convince Leadership to get policies and procedures in place.	N/A.	Not yet, but for a couple we did, the issue is we will not know 100% until a first

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		International mobility cost too much money because of all the rules and laws to comply with.		audit by any authority is conducted.
P.	- Ireland – social security tax related to medicare/ sickness etc when A106 cannot be obtained since the employee is working in Ireland less than 1 year (it is however treated as a tax and should therefore be creditable). - Norway – complicated system since tax is supposed to be withheld and income reported as soon as someone is working there and regardless of if the individual is liable to tax or not. There are possibilities to apply and obtain an exemption from the tax withholding but reporting of income still has to be done. - Netherlands have a very long tax period ie when the tax return is filed, the process for obtaining the final assessment is very long. Therefore it is likely to be cash flow challenges for an individual being taxed in the NL and Sweden.	Italy – yes we have tried to communicate with tax consultants for a better understanding and have asked for a recommendation/their opinion re possibilities to argue against the tax authorities without any success.	The reason not to take further steps is often related to the costs involved for taking action. The costs related to the double taxation for an individual are most likely lower than the costs for assistance in driving a case.	No.
Q.	N/A.	- We have applied for exception from the ID control with the		We are still waiting for a reply/resolution from the

Question	Are you aware of any other (tax) issue(s) which individuals face within the EU while working cross-border? Could you describe them?	Have you taken any steps to resolve the cross-border (tax) issue(s) you or your employees have encountered?	If the answer to this question is "no", could you please explain why you did not take any further steps?	If the answer to this question was "yes", have you been successful in resolving the cross-border tax issue(s) faced?
		Norwegian tax agency. - We have applied for a tax residency certificate with the Swedish tax agency.		authorities.
R.	International pensions. It is difficult to get pension plans recognized in other countries. It is a difficult procedure and often there are additional conditions that need to be met.	- As there was no real means to resolve it, we did the following: - Germany and Italy we provide an interest free loan to the employees to cover the period till we receive a refund. Meaning cash out for grossed up imputed interest and on our balance sheet - Switzerland, looking at calculations and payments to Swiss authorities through local payroll, net payment to employee through third party - EU social security, we do not allow employees to work 25% or more from their home country		- As there was no real means to resolve it, we did the following: - Germany and Italy we provide an interest free loan to the employees to cover the period till we receive a refund. Meaning cash out for grossed up imputed interest and on our balance sheet - Switzerland, looking at calculations and payments to Swiss authorities through local payroll, net payment to employee through third party - EU social security, we do not allow employees to work 25% or more from their home country

Question	Are you aware of any other (tax) issue(s) which individuals face within the EU while working cross-border? Could you describe them?	Have you taken any steps to resolve the cross-border (tax) issue(s) you or your employees have encountered?	If the answer to this question is "no", could you please explain why you did not take any further steps?	If the answer to this question was "yes", have you been successful in resolving the cross-border tax issue(s) faced?
S.	Usually, the problem is lack of information and the risk that comes with it that some taxes are not paid in accordance with the law, especially if the tax obligation comes unexpectedly.	In those cases, we are consulting a tax consultancy firm		
T.	No.	No.	Additional expenses (time, advisory cost)	
U.		Yes.		
V.	- Costs associated with tax equalization and tax on tax, as additional allowances provided by the employer for cross-border assignments are taxed in the host country as non-resident. This creates a tax differential that the employer compensates and additional costs for mobile employees. - Tax law is often unclear. As a result tax advisors have conflicting opinions and rulings with the authorities do not offer clear answers due to lack of knowledge of the authorities. - Difficulty in understanding the tax rules in different jurisdictions and forms that are not translated into English or their native language.	Yes and No.	In some cases the cost of filing a tax return to obtain a tax credit in the home country is more than the potential amount that can be recovered.	Yes.

Question	Are you aware of any other (tax) issue(s) which individuals face within the EU while working cross-border? Could you describe them?	Have you taken any steps to resolve the cross-border (tax) issue(s) you or your employees have encountered?	If the answer to this question is "no", could you please explain why you did not take any further steps?	If the answer to this question was "yes", have you been successful in resolving the cross-border tax issue(s) faced?
	- The administration and complexity associated with filing tax returns in two countries is a concern for employees and distracts them from their day to day work, even where tax advisory support is provided by the company, it has to be from the host and home country. - Different deadlines for filing tax returns and different processes. - Complexity of their tax situation: being on actual tax withholdings as a tax resident in the home country, taxes have to be paid on the same income in the host country as a non-resident and the length of time to receive a foreign tax credit refund in their home country is very long. Requests for foreign tax credit refunds, generally generates additional scrutiny from the home tax authorities on the source of the income, amount of foreign tax etc. In addition, as the employee is tax equalized, they do not understand why their taxable basis in the host country, as non-tax residents, is so large as it includes taxation of allowances and tax on tax (gross up			

Question	Are you aware of any other (tax) issue(s) which individuals face within the EU while working cross-border? Could you describe them?	Have you taken any steps to resolve the cross-border (tax) issue(s) you or your employees have encountered?	If the answer to this question is "no", could you please explain why you did not take any further steps?	If the answer to this question was "yes", have you been successful in resolving the cross-border tax issue(s) faced?
	effect). - Unclear rules for tax residency and different rules in residency for tax purposes and for social security.			
W.	- There is no/little foreign language knowledge by tax authorities - Tax authorities' websites exist mainly in the own language (or maybe in English) - Official translation of the laws and documentation aren't widely available in the European languages	In the most difficult cases we can ask for advice from tax advisor company, however we think, that small enterprises and individuals do not have the chance to take this opportunity.		Yes.
X.	When an employee not living in the Netherlands is assigned abroad. It is not clear for the employer which country is the state of residence and which country may levy tax. As a result it is unclear whether withholding at source is needed. It is not workable to request a binding approval from the tax authorities in every case.	Yes, consultation with other companies and sometimes with the tax authorities.		A decision of the tax authorities is not founded, which makes it unclear where the decision is based on. In addition, often the interpretation of a tax treaty can depend on which tax inspector deals with the case. This is also applicable in consultations with other companies.

Companies' experience with cross-border tax obstacles – part 3

Question	Were the solution(s) sufficient? Could you share the solution(s)?	Does your company ever consult one or more of the following information sources when finding solutions for cross—border tax issue(s)? Possible answers: - The tax administration in the country of residence. - The tax administration in the other country. - A central tax office. - A tax office specialised in cross-border tax issues. - A Solvit centre. - Your Europe Advice. - Europe Direct. - EURES network office. - One-Stop-Shops. - European Consumer Centre. - The National Ombudsman office.	Have you been in contact with other stakeholders, in your country or in other EU Member States, who have experienced cross-border tax problems? Do you want to provide more information on such contacts?
A.	No, not always.	- The tax administration in the country of residence. - The tax administration in the other country. - A central tax office. - A tax office specialised in cross-border tax issues. - EURES network office. - One-Stop-Shops.	- Yes, we regularly consult and exchange experiences with other multinational companies facing the same cross-border working (tax) issues.
B.		- The tax administration in the country of residence. - The tax administration in the other country. - A tax office specialised in cross-border tax issues.	Yes, in "Buitenland Group 1" (AEX companies that gather twice a year on their mobility policies). Also in other network groups.
C.	No, as not solutions to resolve the issues at the core of the problem but we implemented more ad-hoc solutions for specific cases.	- The tax administration in the country of residence. - The tax administration in the other country.	Tax consultant in different countries and local law firms.
D.	Yes. Be in touch with the authorities and	- The tax administration in the country of residence. - The tax administration in the other country.	Yes, with other company entities.

Question	Were the solution(s) sufficient? Could you share the solution(s)?	Does your company ever consult one or more of the following information sources when finding solutions for cross—border tax issue(s)? Possible answers: - The tax administration in the country of residence. - The tax administration in the other country. - A central tax office. - A tax office specialised in cross-border tax issues. - A Solvit centre. - Your Europe Advice. - Europe Direct. - EURES network office. - One-Stop-Shops. - European Consumer Centre. - The National Ombudsman office.	Have you been in contact with other stakeholders, in your country or in other EU Member States, who have experienced cross-border tax problems? Do you want to provide more information on such contacts?
	work together with the employee to solve the issue (good employership)	- A central tax office. - A tax office specialised in cross-border tax issues.	
E.	Meetings with the local tax authorities are yet to be organized.	- The tax administration in the country of residence. - The tax administration in the other country. - A central tax office.	Yes, cooperation with tax consultants.
F.	N/A.	- The tax administration in the country of residence. - The tax administration in the other country.	No.
G.		- The tax administration in the country of residence. - The tax administration in the other country.	
H.		- A central tax office.	
I.	We would not know how to resolve issues other than following the long, expensive and work-intensive process.	A worldwide tax consultantcy office.	No.
J.			

Question	Were the solution(s) sufficient? Could you share the solution(s)?	Does your company ever consult one or more of the following information sources when finding solutions for cross—border tax issue(s)? Possible answers: - The tax administration in the country of residence. - The tax administration in the other country. - A central tax office. - A tax office specialised in cross-border tax issues. - A Solvit centre. - Your Europe Advice. - Europe Direct. - EURES network office. - One-Stop-Shops. - European Consumer Centre. - The National Ombudsman office.	Have you been in contact with other stakeholders, in your country or in other EU Member States, who have experienced cross-border tax problems? Do you want to provide more information on such contacts?
K.			No.
L.	N/A.	- The tax administration in the country of residence. - The tax administration in the other country.	N/A.
M.	No, there is still discrimination and administration burden for the employee and employer.	- The tax administration in the country of residence.	No, Luxembourg is the only country negatively affected by this bureaucracy.
N.	Yes, for each employee was found the personal solution/ profile of taxation.	- The tax administration in the other country.	No.
O.	For now they do and they where the very basic solutions as Policy, and setting up payroll with hypotax and shadow payroll.	- A tax office specialised in cross-border tax issues.	We consulted a tax lawyer with a global network.
P.		- The tax administration in the country of residence. - The tax administration in the other country.	

Question	Were the solution(s) sufficient? Could you share the solution(s)?	Does your company ever consult one or more of the following information sources when finding solutions for cross—border tax issue(s)? Possible answers: - The tax administration in the country of residence. - The tax administration in the other country. - A central tax office. - A tax office specialised in cross-border tax issues. - A Solvit centre. - Your Europe Advice. - Europe Direct. - EURES network office. - One-Stop-Shops. - European Consumer Centre. - The National Ombudsman office.	Have you been in contact with other stakeholders, in your country or in other EU Member States, who have experienced cross-border tax problems? Do you want to provide more information on such contacts?
Q.	N/A.	- The tax administration in the country of residence. - The tax administration in the other country.	No.
R.		- The tax administration in the country of residence. - The tax administration in the other country. - A tax office specialised in cross-border tax issues.	Yes, participated in a cross-border working committee a few years ago setup by the Dutch government.
S.		- The tax administration in the country of residence. - The tax administration in the other country. - A tax office specialised in cross-border tax issues.	No.
T.	Personal income should be taxed just in one country.		We have offices in many countries, we know that all offices experience the same problems.
U.	We use tax consultancy services.	- The tax administration in the country of residence. - The tax administration in the other country.	No.
V.	Yes. Specific letters written by the tax compliance preparers, meeting with local tax authorities. Mutual agreement between countries takes ages.	- The tax administration in the country of residence. - The tax administration in the other country. - A tax office specialised in cross-border tax issues.	

Question	Were the solution(s) sufficient? Could you share the solution(s)?	Does your company ever consult one or more of the following information sources when finding solutions for cross—border tax issue(s)? Possible answers: - The tax administration in the country of residence. - The tax administration in the other country. - A central tax office. - A tax office specialised in cross-border tax issues. - A Solvit centre. - Your Europe Advice. - Europe Direct. - EURES network office. - One-Stop-Shops. - European Consumer Centre. - The National Ombudsman office.	Have you been in contact with other stakeholders, in your country or in other EU Member States, who have experienced cross-border tax problems? Do you want to provide more information on such contacts?
W.		- The tax administration in the country of residence.	
X.	By administering a decision thouroughly, we assume that it cannot lead to an additional tax assessment.	- The tax administration in the country of residence. - A tax office specialised in cross-border tax issues.	Yes, colleagues at other companies.

II. Companies' experience with best practices in different Member States

Companies' experience with best practices in different Member States – part 1

Question	On the basis of your experience with cross-border tax issues, do you consider any of the practices applied by the tax authorities of any of the EU Member States as best practices that should be applied more widely?	Have you any ideas / suggestions on how to solve individuals' cross-border tax issues?	Have you encountered or heard of solutions in areas other than taxation or in other EU Member States or non-EU countries that could be useful in reducing cross-border (tax) issues?
A.	- Countries should grant tax non-residents the same personal tax deductions, basic tax reductions and tax credits as residents if the taxable income is taxed for e.g. at least 75% or 80% in such host country. - The home country should use the exact number of foreign workdays as actually taxed in the host country. This should largely safeguard that the home country's avoidance of double taxation uses the same taxable wage amount as is actually taxed in the host country.	- Arranging and paying for professional tax support to employees should be tax exempted for employers. For other workers, the fees should reduce their taxable base. This improves compliance and reduces the risk that cross-border tax issues are not (correctly) solved or take unnecessary much time and effort. For tax authorities, this will increase the trustworthiness of tax return filings that include cross-border working situations. - Regarding social security it would be helpful if there would be one European office that could support employers to register in another country and to pay foreign social security contributions. Moreover this office could give advice on social security benefits and coordinate state pension and disability benefits built up in more countries. In this office all countries should be represented, also to make sure that all (potential) issues are known there.	Information websites like http://startpuntgrensarbeid.benelux.int/nl/
B.	The 60 days rule in NL, but should be more broad.	More streamlining Direct Taxation (like with VAT).	

Question	On the basis of your experience with cross-border tax issues, do you consider any of the practices applied by the tax authorities of any of the EU Member States as best practices that should be applied more widely?	Have you any ideas / suggestions on how to solve individuals' cross-border tax issues?	Have you encountered or heard of solutions in areas other than taxation or in other EU Member States or non-EU countries that could be useful in reducing cross-border (tax) issues?
C.	No, as we have no real practical experience in working closely with a specific tax authority of an EU country to find such a solution.	Harmonization and unification of the different tax systems in Europe, or at least, a common practice on how to treat cross-border taxation situations where individuals are losing country specific tax deductions or vice versa.	No, but we understand that the US tax system, and other countries, do allow transfer of non-used tax reimbursements in the home country to later tax years. So a more inventive system in tax residency status and tax filing could help in this.
D.	No.	Be informed prior to assignment concerning the host country involved. No surprises afterwards.	- Global employment company tool (GEC) - Same understanding of the "employer" term in second condition of the 183 days rule.
E.		Closer cooperation of tax authorities between contracting states. Continuous seminars and sharing of practices for tax administration officers on the topic of cross-border tax issues.	
F.	Not really.	Central authority in each country which will coordinate cross-border taxation issues to which companies can directly go if they have difficulties with local authorities.	No.
G.	We consider the payment of taxes in both countries and then tax recalculation by the tax consultant as the best solution.	Tax consultants.	
H.		- The instructions should be more clear. - Fringe benefits should be taxable only in the country where they actually arise.	No.

Question	On the basis of your experience with cross-border tax issues, do you consider any of the practices applied by the tax authorities of any of the EU Member States as best practices that should be applied more widely?	Have you any ideas / suggestions on how to solve individuals' cross-border tax issues?	Have you encountered or heard of solutions in areas other than taxation or in other EU Member States or non-EU countries that could be useful in reducing cross-border (tax) issues?
I.	I don't know	This should be more transparent.	No.
J.			
K.	Not any that I'm aware of.	There should not be discrimination for any EU citizen, no matter where the person lives. And the taxes should be paid there where the citizen has his place of living.	No.
L.	Difficult to comment due to the relatively small number of tax "issues" our employees experience.	- Implement a common approach on case/tax refund processing times. - Improve cooperation between the tax authorities of the two tax jurisdictions.	N/A
M.		Even though this might sound as a weird idea, the whole issue of double taxation could be easily solved if the employee, who is working abroad, may choose to pay 100% of his taxes either in the county of residence or in the country where the employee works. This option would avoid a double taxation in total and would for sure trigger reduced bureaucracy and potentially a fruitful competition between EU countries about fair employee taxation rates.	
N.	No.	The only solution is to study the different laws and consult specialised tax advisors.	No.
O.	No.	- Settle all taxes and SS, once a year through a worldwide income declaration that all countries involved should accept as standard. - Pay the home country tax to a central collector (home tax office) and distribute to other countries through tax offices.	No, not other than tax free in some Arabic countries.

Question	On the basis of your experience with cross-border tax issues, do you consider any of the practices applied by the tax authorities of any of the EU Member States as best practices that should be applied more widely?	Have you any ideas / suggestions on how to solve individuals' cross-border tax issues?	Have you encountered or heard of solutions in areas other than taxation or in other EU Member States or non-EU countries that could be useful in reducing cross-border (tax) issues?
		- Allow employer to retroactively tax equalize the employees' earnings after seeing the full picture.	
P.		I believe the solution which exists between the Nordic countries with withholding of tax in one country and a possibility for the tax authority to transfer the withheld tax to the state which has the right to tax when it is known, is a possible solution. However the tax authorities have to have a well working process for taking care of such cases (which they do not necessarily have).	
Q.			
R.		- For the German and Italian situation, just provide the relief for double taxation and through exchange of information ensure that taxes are paid in the other country - Switzerland, allow payments to non Swiss accounts - EU social security, change the EU decree so that employees are always ensured in the country of residence of the employer. To avoid abuse, just incorporate an abuse clause.	A PAN European pension plan
S.		Tax institution could organize "tax" trainings and education classes for individuals and create network of people with different and similar experiences in order to share them between themselves.	
T.			Yes.

Question	On the basis of your experience with cross-border tax issues, do you consider any of the practices applied by the tax authorities of any of the EU Member States as best practices that should be applied more widely?	Have you any ideas / suggestions on how to solve individuals' cross-border tax issues?	Have you encountered or heard of solutions in areas other than taxation or in other EU Member States or non-EU countries that could be useful in reducing cross-border (tax) issues?
U.	No.		No.
V.	Yes, Some countries allow the foreign tax reimbursement in the home country for taxes paid in another jurisdiction to be made directly to the company, where the company has paid the host country taxes on behalf of the employee. This reduces the associated administration with reimbursement, particularly in cases where the employee has left the company, as the employer would not have to seek reimbursement from the former employee.	- Allow the foreign tax reimbursement in the home country for taxes paid in another jurisdiction to be made directly to the company that has paid the host country taxes on behalf of the employee avoiding that if the employee has left the company he has to be chased to reimburse the company. - But more ideally, have a system where if a person is a tax resident in his home country actual tax withholdings can stop if tax withholdings are implemented in the host country on the same income. This will avoid paying taxes in 2 or more jurisdictions at the same time and waiting for so long to obtain a foreign tax credit refund (up to 2 years or more) in their home country which generally generates questions from the home tax authorities (on sourcing of the income, foreign tax credits and if they are tax equalized then refund this foreign tax credit to the employer). - Members' states could agree not to tax the tax differential between home and host countries for tax residents <u>and non-tax residents</u>. Many countries have a favourable tax regime where for example expats allowances and/or tax differential is not taxed.	Yes, some non EU countries have favourable tax regimes for expats even if non tax residents (allowances and tax differential are not taxed).

Question	On the basis of your experience with cross-border tax issues, do you consider any of the practices applied by the tax authorities of any of the EU Member States as best practices that should be applied more widely?	Have you any ideas / suggestions on how to solve individuals' cross-border tax issues?	Have you encountered or heard of solutions in areas other than taxation or in other EU Member States or non-EU countries that could be useful in reducing cross-border (tax) issues?
		However, this generally only applies to tax residents. The mobile employees across the EU are more and more commuters that do not break home country tax residency and <u>as non-tax residents they don't benefit from this favourable tax regime.</u> Thus the tax on this tax differential (tax on tax or gross-up mechanism) has a huge cost for companies that make them non-competitive in the market place. - As it will be difficult to align taxability rules in the 28 EU Member States, a de minimus across EU of 183 days of physical presence under which a tax resident employee working in another Member States for his home employer will not be taxable in the working state, would be very welcome. This will avoid complexities on different states sourcing rules, different methodologies to count work days or physical presence, different interpretations of double tax treaties even under OECD rules. It will also reduce the tax burden for individual employees & employers and tax authorities. - Adopt common rules for taxation of equity in terms of sourcing and trailing liabilities.	
W.	The widely (and in more languages) shared and by the other countries' tax authorities also accepted	Standardization in rules, process and forms too.	

Question	On the basis of your experience with cross-border tax issues, do you consider any of the practices applied by the tax authorities of any of the EU Member States as best practices that should be applied more widely?	Have you any ideas / suggestions on how to solve individuals' cross-border tax issues?	Have you encountered or heard of solutions in areas other than taxation or in other EU Member States or non-EU countries that could be useful in reducing cross-border (tax) issues?
	best practices could help to clarify and solve similar situations, issues.		
X.			

Companies' experiences with best practices in different Member States – part 2

Country	Do you think that sharing best practices between EU Member States in this area could assist in making progress in tackling individuals' cross-border (tax) issues?	Are there any specific arrangements, agreements or other in your country which in your opinion help minimizing tax obstacles for cross-border employees?
A.	Certainly.	- The Netherlands has dedicated tax offices competent for non-residents and for cross-border workers. - The Netherlands has published guidance on whether and how foreign remuneration items, including foreign social security and company pension contributions, must be considered taxable, tax exempted and/or tax deductible. - In specific situations, the Netherlands allows that a full year wage tax withholding is recalculated based on yearly income tax rates. This speeds up tax refunds, limits cash flow issues and reduces tax filing efforts and fees. - The Netherlands has one knowledgeable social security authority to which employers and employees can turn. In some countries this is spread over several offices. They provide cross-border workers and their employers with important information.
B.	Yes, this could be a first step.	
C.	Yes, openness and understanding of each countries practices in taxation could be helpful.	Equal treatment of tax deductions irrespective of source country where expenses are generated, putting a "freeze" on certain deductions following cross-border employment situations.
D.	Yes.	Threshold for number of taxation days.
E.	Yes.	
F.	Yes.	Not aware.
G.	Definitely.	Tax consultants.
H.	Yes.	
I.	Yes, hopefully.	I don't know.
J.		
K.	Yes.	Not that I am aware of.
L.	Yes.	Developing a common database on the most frequent tax issues experienced by the cross-border employees/employers would help, as well.

Country	Do you think that sharing best practices between EU Member States in this area could assist in making progress in tackling individuals' cross-border (tax) issues?	Are there any specific arrangements, agreements or other in your country which in your opinion help minimizing tax obstacles for cross-border employees?
M.	Maybe, do not really know.	
N.	Yes, of course.	Yes, the double taxation treaties.
O.	Of course.	No.
P.	Yes.	National exemption rules like the Swedish 6 months rule.
Q.	Yes.	
R.	Yes.	
S.	Sharing best practices should become practice and a mandatory rule for all EU countries.	
T.	Yes.	
U.	Yes.	Double taxation agreements with countries.
V.	Yes.	
W.	Yes, but the best practices should be available in more European languages.	
X.		

III. Companies' opinion on actions that could be undertaken at EU level

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
A.	Certainly.	- Providing information that is common to the whole of the EU (such as a web site). - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation.	Countries should grant tax non-residents the same personal tax deductions, basic tax reductions and tax credits as residents if the taxable income is taxed for e.g. at least 75% or 80% in such host country.
B.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of	

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
		double taxation. - Rules for closer cooperation between EU countries' tax authorities.	
C.	Yes, if implemented in a coordinated way, these can certainly help.	- Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation - Rules for closer cooperation between EU countries' tax authorities	
D.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise	Clarity about applying the international tax rules. No differences in interpretation OECD Commentary leading.

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
		not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities.	
E.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities.	
F.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers	All mentioned in previous answer.

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
		in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities. - Introducing one general EU tax identification number.	
G.	I don't think it is possible, but it would be useful.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Rules for closer cooperation between EU countries' tax authorities.	
H.	Yes.		
I.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise	

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
		not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities. - Introducing one general EU tax identification number.	
J.			
K.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities. - Introducing one general EU tax identification number.	
L.	Yes.	- Providing information that is common to the whole of the EU (such as a web site).	Sharing best practices in handling cross-border tax issues, as well

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
		- Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Rules for closer cooperation between EU countries' tax authorities.	as introducing/ improving the cooperation and information sharing (time) on the tax authorities level.
M.	Yes, why not centralizing taxes declaration in one country only and use a double taxation treaty with a forfeit payment amongst all the involved countries?	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities. - Introducing one general EU tax identification number.	Seek for solutions that avoid double taxation.
N.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for	All solutions listed would be a very good help.

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
		similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities. - Introducing one general EU tax identification number.	
O.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Rules for closer cooperation between EU countries' tax authorities. - Introducing one general EU tax identification number.	All previous answers.
P.	Probably - to avoid interpretation of the tax	- Rules for closer cooperation between EU countries' tax authorities	

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
	treaties in a way that creates double taxation.		
Q.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities. - Introducing one general EU tax identification number.	
R.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of	- Change the EU decree for social security so that employees are always ensured in the country of residence of the employer

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
		double taxation. - Rules for closer cooperation between EU countries' tax authorities.	- Introduce a PAN European pension plan
S.	Absolutely agree.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in all EU countries for similar transactions/reporting. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Introducing one general EU tax identification number.	- First of all, synchronizing and standardization all processes, forms, deadlines within the whole EU. - If it is possible, implement online applications and forms wherever possible in order to hasten it.
T.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise	

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
		not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities. - Introducing one general EU tax identification number.	
U.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting.	Harmonized tax delectations and tax reconciliations periods.
V.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities.	Have a forum including state tax authorities representatives where companies can explain in detail their practices (for example cost of tax equalization) to better understand the tax cost of mobile employees for companies that affects competiveness.

Question	Do you think that common solutions to address (tax) obstacles faced by individuals at EU level would be useful?	Which types of solutions could be useful at EU level? Possible answers: - Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities - Introducing one general EU tax identification number.	Which actions would you consider useful to be taken at EU-level?
W.	Yes.	- Providing information that is common to the whole of the EU (such as a web site). - Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Introducing rules such as binding arbitration for cases where individuals are being doubly taxed and the EU countries involved would otherwise not agree on the interpretation of their treaties for the avoidance of double taxation. - Rules for closer cooperation between EU countries' tax authorities.	
X.	Yes.	- Developing standard tax forms to be used in in all EU countries for similar transactions/reporting. - Adopting a taxpayers' code specifying rights and obligations of taxpayers in cross-border situations. - Rules for closer cooperation between EU countries' tax authorities.	Cooperation between countries for specific cases. This way it can be clear from the start which country is entitled to levy tax.

IV. General Feedback

Question	Any other feedback or comments you would like to share?
	We have had enormous problems to hire new employees from the Netherlands to work for our company because they would not give up their residency in the Netherlands which consequently leads to problems with regard to taxation and even more social security. The administrative burden and the high costs to be compliant with all these rules made it impossible for us to hire highly qualified staff. This is absolutely not satisfying and hard to explain to the business. Moreover in a world where mobility is required more and more it is unbelievable that the EU is not able to simplify tax and social security for employees who cross borders.
	- It is highly important to solve this issue and to focus on competitiveness of Luxembourg industries. The situation is already very tough, we do not need these additional "local" burdens. - Applying new taxation rules or applying retroactive taxation principles that was not applied before should be progressive and not in one time: 1st year 10% second year 20% etc.
	It's time for EU or the world to realize that this should be made much easier to do.