European Commission - Fact Sheet

Combatting corporate tax avoidance: Commission presents Tax Transparency

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1.GENERAL QUESTIONS

1.1 Why is the Commission presenting a Tax Transparency Package?

The Commission has made the fight against tax evasion and corporate tax avoidance a political priority, with a view to creating a socially and economically more efficient Single Market.

While much has been done to advance this agenda in recent years (see below), there is ample evidence that more measures are needed before Member States are sufficiently equipped to tackle these problems effectively. This is particularly the case in the field of corporate taxation, where there is clearly room for improvement when it comes to Member States' cooperation against aggressive tax planning and harmful tax regimes.

At a time when citizens are making huge efforts and many small businesses are struggling to remain afloat, the ability of certain - mostly multinational - companies to minimise their taxes through aggressive tax planning is intolerable. Corporate tax avoidance not only eats into Member States' much-needed revenues, but it also damages public morale and creates competitive disadvantages for companies that cannot, or will not, engage in abusive tax practices.

However, Member States cannot tackle this problem through purely national measures. Corporate tax avoidance is wide-scale and global and aggressive tax planners use complex, cross-border techniques to minimise their tax liability. The problem is exacerbated by the fact that many Member States have set up tax regimes designed to encourage multinationals to shift profits to their jurisdiction.

The current low level of transparency in corporate taxation enables these practices to continue unchallenged, because Member States lack information on the impact that other countries' tax regimes are having on their own. It also means that loopholes between national tax regimes go unnoticed and are left open for aggressive tax planners to exploit.

Therefore, in order to re-establish the link between taxation and real economic activity and to effectively tackle corporate tax avoidance, the Commission has identified tax transparency as a priority. The measures put forward today should help to inject greater openness into Member States' corporate tax regimes and to make companies more accountable for their tax practices.

1.2 What is the difference between tax evasion and corporate tax avoidance?

Tax evasion is the deliberate concealment of income or assets to escape paying the taxes due on them. It is illegal. Tax evasion may be carried out by individuals, companies or other entities, such as trusts.

Tax avoidance, on the other hand, is mostly associated with companies, rather than individuals. It usually falls just within the limits of the law, but goes against the spirit of the law. Using aggressive tax planning techniques, certain companies exploit legal loopholes in tax systems and mismatches between national rules to minimise their tax bills and avoid paying their fair share of taxes. Corporate tax avoidance frequently entails artificially shifting profits to low or no tax jurisdictions to reduce tax liability, thereby undermining the principle that taxation should reflect where the economic activity occurs.

2. TAX RULINGS

2.1 What is a tax ruling?

A tax ruling is a confirmation or assurance that tax authorities give to tax-payers on how their tax will be calculated. Tax rulings are typically issued to provide legal certainty for taxpayers, often by confirming the tax treatment of a large or complex commercial transaction. Tax rulings are mostly given in advance of the transaction taking place or a tax return being filed.

In cross-border cases, tax rulings can influence the allocation of a group's taxable profits between its subsidiaries located in different countries. For example, a tax ruling might clarify the tax treatment of R&D or intellectual property, or help determine whether certain holding companies would be taxed and how. A particular type of tax ruling, known as an Advance Pricing Arrangement (APA), is used to confirm a company's transfer pricing arrangements i.e. the prices for goods or services provided by

one subsidiary of a corporate group to another subsidiary of the same group.

Tax rulings are in themselves not considered to be a problem and many Member States issue them. But there is an issue if the tax ruling gives preferential treatment to certain companies or (intentionally or not) facilitates aggressive tax planning. For example, tax rulings which offer a low level of taxation in one Member State can encourage companies to artificially shift profits there, leading to serious revenue losses for other Member States.

2.2 Why is the Commission proposing new transparency requirements for tax rulings?

Greater transparency for tax rulings is urgently needed in order to tackle aggressive tax planning and ensure fair tax competition between Member States. This has been highlighted through the Commission's ongoing state aid investigations, work carried out by the Code of Conduct Group for Business Taxation and recent public revelations.

A tax ruling issued by one Member State can have an impact on the taxing rights or revenue of another Member State. For example, tax rulings which result in a low level of taxation in one Member State can entice companies to artificially shift profits there, leading to serious tax base erosion for other Member States. Moreover, tax rulings may inadvertently create loopholes between Member States' tax systems (e.g. where two Member States independently agree to a tax deduction for a company on the same income), which aggressive tax planners can exploit to minimise their overall tax contribution.

The current framework does not foresee an automatic exchange of information, which means that Member States are often unaware of one another's tax rulings, or the effect these are having on their own tax bases. As a result, they are unable to take the necessary and appropriate response to aggressive tax planning driven by tax rulings.

With the introduction of the automatic exchange of information on tax rulings, the EU is proposing a third major revision of the Directive on Administrative Cooperation. This will better equip Member States to protect their tax bases and counter-act aggressive tax planning. It should also deter companies from using tax rulings as part of their aggressive tax planning, as they will be under closer scrutiny and aware of the greater oversight that tax authorities will have.

2.3 What information exchange rules are currently in place for tax rulings?

Currently, EU legislation provides for spontaneous exchange of information on tax rulings, but only in certain circumstances. These spontaneous exchange provisions require a Member State to communicate information on their tax ruling(s) to any other Member State for whom the information may be relevant.

However, this system leaves a lot of room for interpretation by the Member State issuing the tax ruling. That State decides what is "relevant" and which other Member States should receive the information. In some cases, this leeway may be deliberately exploited to avoid sharing information. In other cases, the Member State issuing the tax ruling may simply not realise that this information could be useful to another Member State, so it doesn't spontaneously exchange it. Moreover, under current rules, Member States can refuse to spontaneously exchange the information on the grounds of commercial secrecy laws or public policy.

In 2014, Member States were required, for the first time, to provide statistics to the Commission on their information exchange on tax rulings. This was required by the current Directive, which entered into force in 2013.These statistics confirmed that, in practice, very little information was being shared between tax authorities and that the spontaneous exchange of information on tax rulings has been quite ineffective.

That is why the Commission has now made it a priority to put forward clearer, more comprehensive and more stringent information exchange requirements for tax rulings.

2.4 What new transparency provisions is the Commission proposing for tax rulings?

Today's proposal would oblige Member States to automatically exchange information on their tax rulings. This means that tax authorities would have to share a pre-defined set of information on all of their advance cross-border tax rulings with all other Member States. They would do this on a quarterly basis and following a standard format. Recipient Member States would then be allowed to request more detailed information on a particular tax ruling if they believe that it is relevant to their own taxation rules.

The big improvement that would come with this automatic exchange of information on tax rulings is that there would be clear and unequivocal rules on what information Member States must share with each other and when. The fact that Member States would have to send information on their rulings at regular, set intervals will help to ensure that information exchange is applied properly and

comprehensively, and that the Commission would be able to monitor the correct application of the information exchange. Moreover, Member States would not be allowed to refuse or reduce information on the grounds of commercial secrecy or public policy.

With the automatic exchange of information, every Member State would know what cross-border tax rulings apply across the EU, and would be able to assess for itself whether a tax ruling of another Member State has an impact on itself. This would make all MS much better equipped to take the necessary measures to protect their tax base and to react to aggressive tax planning.

2.5 How would the automatic exchange of information on tax rulings work in practice?

Every three months, every Member State would be obliged to report to all the other Member States on the tax rulings they have issued in that period.

This report, sent via a secure email system, would contain a pre-defined, standard set of information. The Member States receiving the information would have to confirm receipt within 7 days, to ensure that the information has reached the intended recipients.

The recipient Member States would also have the right to request more detailed information on any of these rulings, where the information is relevant to the administration of the tax laws.

Every year, Member States would have to provide statistics to the Commission on the volume of information exchange on tax rulings.

2.6 What information on tax rulings would Member States be obliged to exchange automatically?

The proposal outlines the standard information that Member States would have to include in the quarterly reports on their tax rulings. This covers:

- Name of taxpayer and group (where this applies);

- A description of the issues addressed in the tax ruling;

- A description of the criteria used to determine an advance pricing arrangement;

- Identification of the Member State(s) most likely to be affected;

- Identification of any other taxpayer likely to be affected (apart from natural persons)

The aim is to keep the administrative burden to a minimum, while still ensuring that Member States have enough information to assess whether a tax ruling may be relevant to them. If it is, they can then request more detailed information from the Member State that issued the tax ruling.

Once the proposal is adopted, the Commission will work with Member States (on the basis of a delegated act) to standardise the way in which this information is presented e.g. a form with pre-defined boxes to make it as easy as possible for Member States to compile and to read the information.

2.7 How would the automatic exchange of information on tax rulings be enforced?

With today's proposal, Member States would be legally obliged to report all rulings and there will be very clear rules on the frequency, content and format of the tax ruling information to be automatically exchanged. If a Member State were to not comply with these rules, the Commission would be entitled to open an infringement procedure against it.

It will be much easier for the Commission to react to a breach of the new information exchange rules than it is today, for a number of reasons. First, the requirements would be much clearer, without scope for different interpretations. The information would also be more structured. So there would be a more solid and defined legal ground for opening an infringement, when needed. Second, there wouldn't be the "escape clauses" that previously made it difficult to prove an infringement. For example, Member States would no longer be able to refuse to exchange information on the grounds of protecting commercial secrecy or public policy, which is difficult to challenge. Finally, Member States would have to provide the Commission with information on the volume of information automatically exchanged on an annual basis. All of these factors would make non-compliance more obvious.

How would automatic exchange of information on tax rulings help fight corporate tax avoidance?

Example 1:

A group of companies sets up a management centre in Member State X, which has a low corporate tax rate. The management centre asks Member State X for a tax ruling to confirm that it must pay a royalty fee of 70% of its turnover to a holding company in a non-EU country.

Member State X gives the tax ruling, de facto agreeing only to tax 30% of the profits that the management centre makes.

The management centre (which consists of one part-time employee) then provides "management services" to all the group's companies in other Member States and charges them 20% of their total turnover for these services. As a result, large amounts of the group's revenue is shifted to Member State X, which applies a low tax rate to just 30% of these profits. The rest of the profits are shifted to the holding company in the non EU-country and remain untaxed.

The Member States in which the other companies are established are not aware of Member State X's tax ruling, nor do they have enough information to challenge the high price that the tiny management centre in Member State X is charging the companies in their jurisdictions.

With the automatic exchange of information, the other Member States would be made aware of the tax ruling and the fact that only 30% of the management centre's profits are being taxed by Member State X. They would then be allowed to request more information if they believed that this ruling, and the company's set-up was impacting their taxing rights or eroding their tax base.

Example 2:

Member State X is a low tax country. A company in Member State X gets a tax ruling from the authorities there, confirming that it can charge very high prices for goods sold to its parent company in Member State Y. By doing this, the company generates artificially high profits in Member State X, which are taxed at a low rate.

The same company then transfers those profits back to the parent company in Member State Y in the form of dividends. By doing this, it avoids any further taxes on those profits, in line with the EU Parent-Subsidiary Directive. This Directive gives a tax exemption to dividends transferred between a subsidiary and its parent company, in an effort to prevent the double taxation of companies.

With the automatic exchange of information, Member State Y would find out about the artificially high prices that the subsidiary is charging to the parent company, in order to shift profits to Member State X. As a result, it may be able to apply the anti-abuse element of the Parent-Subsidiary Directive, and deny the company the usual tax exemption for dividends.

2.8 Do all Member States issue tax rulings and how many are issued every year?

It is not clear exactly how many countries issue tax rulings, or how many are issued. The Commission is currently gathering this information as part of a state aid inquiry (see IP/14/2742). With the proposed legal framework, it would be easier to quantify these tax rulings.

Moreover, Member States have different concepts of what constitutes a tax ruling, which makes it difficult to have a global view of national practices. For example, a Member State may not consider an opinion that it gives a company on its corporate tax treatment as a tax ruling, unless it is written down or legally binding.

In order to avoid divergent interpretations of what constitutes a tax ruling, which could enable some Member States to circumvent the new information exchange obligations, the Commission has included a clear and very wide definition of a tax ruling in today's proposal. It is defined as *"any communication or other instrument or action of similar effect, given by or on behalf of a Member State, regarding the interpretation or application of its tax laws".*

The on-going state aid inquiry, together with the greater clarity and transparency that today's proposal will bring, should ensure a much better overview of the scale and nature of tax rulings in the future.

2.9 Would all tax rulings be covered by the proposal?

The proposal covers all advance cross-border tax rulings and all advance pricing arrangements which Member States issue to companies and entities. In addition to automatically exchanging information on any future tax rulings, Member States would also be obliged to do so on any cross-border tax ruling issued since 2005. This provision should ensure transparency on nearly all rulings which are currently valid.

Purely domestic tax rulings would be exempt, as these do not have consequences for the Internal Market or other Member States. Tax rulings issued to natural persons would also be exempt, in order to avoid unnecessary administrative burdens and data protection and privacy issues. In any case, a comprehensive level of information exchange for natural persons is already provided for under EU legislation, with a view to tackling tax evasion.

2.10 Would the new requirements create administrative burdens for tax administrations or companies?

The automatic exchange of information would be between tax authorities, on tax rulings that they have issued. There are no obligations or administrative burdens for companies under this proposal.

With regard to tax authorities, the additional burden of these new requirements should be minimal.

Most Member States keep records of rulings and some already publish this information.

In addition, Member States already automatically exchange information on some forms of income (e.g. VAT and savings income), and will have to widen this coverage to all forms of financial information from 2017. The new requirements for tax rulings would be built into the existing legislative framework for information exchange, through amendments to the Directive on Administrative Cooperation. As such, Member States can use all the procedures and processes already in place, making it quicker and easier for them to apply the new rules for tax rulings.

2.11 Would businesses' commercial secrets still be protected under the proposed new measures?

Up to now, Member States have been able to refuse to spontaneously exchange information on a tax ruling if they claim that they are protecting commercial secrets. This is a loophole which Member States seem to have used regularly, even though information exchange between tax authorities is covered by confidentiality clauses etc. Under the new proposal, they won't be able to use commercial secrets as a reason for not automatically exchanging information. The information will have to be transmitted between tax authorities. However, once the information has been exchanged, companies' commercial secrets and data would be protected because, under EU legislation, tax authorities are bound by official secrecy obligations and data protection provisions when information is shared between them. Therefore the commercial secrets of the company are respected, but without compromising the level of information tax authorities receive.

2.12 Why is the Commission not proposing to make all tax rulings public?

The quickest and most effective way to introduce more transparency on tax rulings is through the automatic exchange of information between tax authorities. The benefit of this approach is that there is already a solid EU legislative framework for information exchange, which the new requirements for tax rulings can make use of. This has enabled the Commission to make a proposal in a very short space of time (less than three months after the European Council called for it) and will allow Member States to rapidly apply the new provisions once they have adopted them. As a result, the primary objective of tax transparency for rulings can be quickly achieved, namely ensuring that Member States have the information they need to better react to profit shifting and prevent their tax bases from being eroded.

Publicly disclosing all tax rulings would not be any more effective than automatic exchange between tax administrations, from the point of view of Member States' ability to react to abusive practices. Moreover, it would present much greater challenges than the measures proposed today, such as how to protect data and sensitive commercial information and how to prevent the published information from being misused.

However, the public disclosure of tax rulings could have other advantages. For example, it could serve as an additional deterrent against harmful tax regimes and aggressive tax planning, given the greater public scrutiny it would allow.

Therefore, the Commission will look further into the question of whether tax rulings information should be subject to wider publication, particularly by the companies that benefit from these rulings. The objectives, challenges, benefits, risks and costs of such a requirement need to be carefully considered before any decision is made.

2.13 Would the automatic exchange of information prevent the types of tax ruling that are currently under state aid investigation?

The very fact that there is more transparency on tax rulings should create a greater incentive for Member States and companies to play fair. If Member States are obliged to systematically share information on all their tax rulings with other tax authorities, they are less likely to issue rulings which breach EU state aid rules or the Code of Conduct principles of fair tax competition. If they do, the other Member States would be able to spot it more easily and report the breach to the Commission.

The automatic exchange of information on tax rulings may also deter companies from aggressive tax planning on the basis of tax rulings, as Member States would now have the information needed to detect and react to artificial arrangements and profit shifting.

2.14 How do the proposed EU measures for tax rulings relate to work being done by at international level through the OECD's BEPS project (Base Erosion and Profit Shifting)?

The proposed automatic exchange of information for tax rulings goes further than what is currently being discussed at international level within the OECD's BEPS project. Under BEPS, countries are currently considering the spontaneous exchange of information on tax rulings that provide preferential tax treatment. If implemented, this could provide a useful basis for exchange on tax rulings at global level. Nonetheless, it would be much more limited in scope than the automatic exchange of information proposed for the EU. Moreover, unlike the requirements under EU law, OECD measures are not legally

binding.

With the automatic exchange of information on tax rulings, the EU could be a global standard setter for tax transparency. Past experience in the tax good governance field shows that, by leading the way, the EU has been able to push for more ambition internationally too. President Juncker already raised the idea of global automatic exchange of information on tax rulings with his international counterparts at the G20 meeting in Brisbane in November 2014.

3. OTHER TAX TRANSPARENCY MEASURES

3.1 What work has been done to improve tax transparency and tackle corporate tax avoidance in recent years?

In 2012, the Commission presented an Action Plan with over 30 measures to combat tax evasion and tax avoidance. Many of these focussed specifically on enhancing tax transparency and information exchange. Important progress has been made in taking these measures forward with a number of key initiatives already completed. These include:

- ***Expanding the automatic exchange of information on financial accounts***: In December 2014, Member States adopted landmark transparency measures through a revision to the Administrative Cooperation Directive. This requires Member States to automatically exchange information on the full spectrum of financial information from 2017, and spells the end of bank secrecy in the Single Market. The revised Directive implements the new OECD/G20 global standard of automatic exchange in the EU. The revision of the Savings Tax Directive was also agreed in March 2014 (see above). MEMO/14/591

- ***Negotiating stronger tax agreements with neighbouring countries***: The Commission is currently finalising negotiations with Switzerland, Andorra, Monaco, San Marino and Lichtenstein on ambitious new tax agreements. The agreements will secure the widest scope of automatic information exchange between the EU and each of these five countries, in line with the OECD/G20 global standard. They should be ready to be signed in the summer. MEMO/14/172

- ***Tightening corporate tax legislation****:* In November 2013, the Commission proposed measures to close loopholes in the Parent-Subsidiary Directive and address national mismatches (IP/13/1149+ Statement/15/3720. These have now been adopted by Member States and will enter into force in December 2015. They will shut off opportunities for a particular type of corporate tax avoidance and strengthen measures against tax abuse.

- ***Tackling harmful tax competition***: The Commission has continued to scrutinise and control state aid granted through tax measures to companies. There are four ongoing investigations against specific tax rulings granted by Ireland (Apple), Luxembourg (Amazon and Fiat) and the Netherlands (Starbucks) and in-depth investigation into a Belgian corporate tax scheme. In addition, in December 2014, the Commission asked all Member States to provide information about their tax ruling practices to see if they were creating competitive distortions in the Single Market. The Commission has also supported the work of the Code of Conduct Group in addressing harmful tax competition and has contributed detailed analyses of many national tax regimes for consideration by the Code Group.

- ***Increasing corporate transparency****:* The revised Accounting Directive, adopted in 2013, obliges large extractive and logging companies to publicly report the payments – including taxes – which they make to governments, on a country-by-country basis (Statement/13/323). Since 2013, banks are also required to publicly disclose their activities, profits, taxes and subsidies in different jurisdictions, under the Capital Requirements Directive (CRD IV) (MEMO/13/690). The result has been a better oversight of the tax practices of companies in these sectors.

- ***Boosting transparency in capital flows****:* The fourth Anti-Money Laundering Directive will create greater transparency in capital flows (IP/13/87, MEMO/13/64). By introducing central registers of beneficial ownership information, accessible to Financial Investigation Units all over Europe, it will not only counteract terrorism financing but also indirectly benefit the fight against tax evasion. As regards tracing money flows, tax and customs authorities are also now cooperating to make better use of information on cash movements.

- ***Strengthening tools to fight VAT fraud***: In June 2013, Member States unanimously agreed on a set of measures to better combat VAT fraud. The Quick Reaction Mechanism and reverse charge mechanism allow Member States to react more quickly and efficiently to large-scale VAT fraud, thereby reducing substantial losses for public finances (IP/12/868). A VAT Forum for business-to-tax authority dialogue has also been set up to better address problems in the VAT field.

- ***Establishing a Platform on Tax Good Governance****:* The Commission established a Platform on Tax Good Governance to discuss the best ways to fight tax evasion and avoidance and monitor progress in this area at both EU and national level (IP/13/351). The Platform brings together national and stakeholder experts (including NGOs, business groups, academics, accountants and unions) in order to achieve a more coherent and consistent EU position against non-cooperative jurisdictions and

aggressive tax planning.

In addition, the EU has played an active role in pushing forward the international agenda to boost transparency and tackle corporate tax avoidance. It has made a strong contribution to the OECD/G20 BEPS project, due to be completed this year, while also looking at ways to integrate the new international measures against corporate tax avoidance at EU level.

3.2 What other new initiatives to improve tax transparency are in today's Package?

While the proposal on tax rulings is the central feature of today's Transparency Package, the Commission has also set out a number of other initiatives which contribute to advance tax transparency in the EU. These include:

- Repealing the Savings Tax Directive in order to ensure a streamlined and coherent framework for the automatic exchange of information

- Assessing the impact of possible requirements for multinationals in all sectors to publicly disclose certain corporate tax information

- Reviewing how the Code of Conduct on Business Taxation can be improved so that it is more effective in ensuring fair and transparent tax competition within the EU

- Exploring how to better quantify the level of tax evasion and avoidance in the EU, in order to better target measures against these problems.

3.3 Why is the Commission proposing to repeal the Savings Taxation Directive?

The revised Savings Tax Directive, adopted in March 2014, widened the scope of information that Member States would automatically exchange on savings income. (IP/12/1325). While this was an important transparency measure, its scope was limited to savings-related income.

In December 2014, Member States adopted a revision of the Administrative Cooperation Directive, which was much wider in scope than the Savings Directive. The revised Administrative Cooperation Directive would ensure that Member States automatically exchange the full spectrum of financial information from 2017. It reflects, in EU law, the new OECD/G20 global standard for the automatic exchange of information.

Provisions previously contained in the EU Savings Tax Directive are now entirely covered by the more ambitious Administrative Cooperation Directive. Therefore, in order to avoid duplication and overlapping EU legislation in this field, the Commission is proposing to repeal the Savings Tax Directive as part of today's Tax Transparency Package. This will ensure a simpler and streamlined legislative framework for businesses and tax administrations, in line with the Commission's REFIT objectives.

3.4 Would the repeal of the Savings Tax Directive have any consequences for the new tax agreements that the Commission is currently finalising with Switzerland, Andorra, Lichtenstein, Monaco and San Marino?

No. The mandate to negotiate stronger tax agreements with these five countries was never specifically linked to the Savings Tax Directive. The goal of these negotiations was always to ensure that the five countries exchanged an equivalent level of tax information with Member States to that exchanged within the EU. Given major advances in this field over the past few years, at both EU and global level, these agreements will be significantly more ambitious than originally foreseen. They will be aligned to the new global standard and will secure the widest scope of automatic information exchange on financial information between Member States and each of these five countries. The Commission is currently finalising these negotiations with the five neighbouring countries, and intends to present a proposal for their signature by summer 2015.

3.5 Is the Commission going to propose any new transparency requirements for companies?

The Commission intends to assess the impact of possible public disclosure requirements for multinational companies, which could require them to make certain corporate tax information public.

Such transparency requirements currently exist for banks under the Capital Requirement Directive IV (IP/14/1229) and for large extractive and logging industries under the Accounting Directive (see IP/11/1238 and MEMO/11/734), in the form of country-by-country reporting.

Extending such public disclosure obligations to multinationals in all sectors could help to deter aggressive tax planning, as companies would be subject to closer public scrutiny.

However, before a decision can be taken on the necessity and feasibility of such ambitious measures, the Commission will need to carefully assess the objectives, benefits, costs, risks and safeguards needed for such a move.

3.6 What is the Code of Conduct on Business Taxation and why is the Commission suggesting that it be reviewed?

To promote fair and transparent tax competition within the EU, Member States have committed to a Code of Conduct on Business Taxation. The Code, which is non-binding, sets out the criteria to assess whether national tax measures create harmful competition. This assessment is carried out by the Code of Conduct Group, made up of Member State representatives. The Code is essentially a political commitment by Member States to work together to eliminate harmful tax competition in the Single Market. Since it was established in 1997, around 400 tax regimes have been examined under the Code and over 100 harmful tax regimes have been abolished.

However, in recent years, the Code has become less effective tool for tackling harmful tax regimes. This is partly because the criteria in the Code are no longer adequate to assess certain modern and complex tax regimes, and partly because the Code of Conduct Group lacks a strong enough mandate to act decisively against such regimes.

The Commission will therefore work with Member States to see how the Code of Conduct can be improved and the Group made more effective.

See also our Website

MEMO/15/4609

General public inquiries:
Europe Direct by phone 00 800 67 89 10 11 or by email