


Published Results: further-corporate-ta...

Results Individual Results Statistics

Are you replying as:	First name and last name:	Name of your organisation:	Name of the public authority:	Is your organisation included in the Transparency Register? (If your organisation is not registered, we invite	If so, please indicate your Register ID number:	Type of
an organ... <input type="checkbox"/>	<input type="text"/>	DIE FAMILIENUN <input type="checkbox"/>	<input type="text"/>	All Values <input type="checkbox"/>	<input type="text"/>	All V

1

Are you replying as:	an organisation or a company
First name and last name:	
Name of your organisation:	DIE FAMILIENUNTERNEHMER - ASU e.V.
Name of the public authority:	
Is your organisation included in the Transparency Register? (If your organisation is not registered, we invite you to register here, although it is not compulsory to be registered to reply to this consultation. Why a transparency register?)	Yes
If so, please indicate your Register ID number:	086648916736-69
Type of organisation:	Industry association
Please specify the type of organisation:	
Is your company a multinational enterprise (group with establishments in more than one country)?	
Number of employees	
Turnover	
Type of public authority	
Please specify the type of public authority:	
Where are you based?	Germany
Please specify your country:	
Do you represent interests or carry out activity at:	National level (your country only)
Please specify at which other level you represent interests or carry out activity:	
Field of activity or sector (if applicable):	Business
Please specify your activity field(s) or sector(s):	
Contributions received are intended for publication on the Commission's website. Do you agree to your contribution being published? (see specific privacy statement )	Yes, I agree to my response being published under the name I indicate (name of your organisation/company/public authority or your name if your reply as an individual)
1. In terms of corporate tax transparency, which of the following assertions would you support?	b. The EU should try to achieve that further transparency initiatives are taken at international level, but it should not act alone and should leave the implementation to Member States

Please specify your opinion on whether current tax transparency requirements in the EU are sufficient:							
2A) Do you agree with the following objectives?	<p>1. To increase pressure on enterprises to geographically align taxes paid in a country with actual profits, by enhanced scrutiny and decisions of either citizens or tax authorities ("enterprises should pay tax where they actually make profit")</p> <p>2. To increase public or peer pressure on countries to take measures that contribute to more efficient and fairer tax competition between Member States, thus ensuring that the country where profits are generated is also the country of taxation ("Member States should stop harmful tax competition")</p> <p>3. To assist tax authorities in orienting their tax audits in view of targeting tax evasion or avoidance, i.e. business decisions whereby tax liabilities are circumvented ("help tax authorities orientate their audits on enterprises")</p> <p>4. To align corporate tax planning practices with multinational enterprises' own commitment / statement to corporate responsibility, such as their contribution to local and social development ("enterprises should act as they communicate in terms of contribution to welfare through taxation")</p> <p>5. To ensure that enterprise structures and investments are more founded on economic motivations and not exclusively on corporate tax-related motivations ("enterprises should structure their investments based on real economic reasons, not just to avoid taxes")</p> <p>6. To remedy market distortions based on corporate intransparency and multinational companies' comparative advantage over SMEs when engaging in aggressive tax planning ("fairer competition between multinational enterprises and SMEs")</p>					No No No No No No	
2B) Would you add other objectives, and if so, which ones? Please explain briefly.	The EU initiative should also include the objective to ensure that obstacles to the entrepreneurial activity in the Internal Market are kept at a minimum. This particularly includes introducing further complex and administratively burdensome tax reporting obligations. In all cases a cost benefit analysis should be undertaken. This is important not only for business climate but also to assess costs for tax administrations. Non-harmful international competition between different tax jurisdictions should furthermore be fostered. The aim of the States is to offer attractive local conditions to attract investment into the country to create jobs, to broaden their tax base and thereby increase government revenue. When deciding on an investment, tax regulations are an as important factor for companies as the quality of infrastructure, the educational level of workers, labor costs or the size of the sales market.						
3A) Are there other appropriate options in relation to extending corporate tax transparency, such as reporting requirements for tax advisors? Please explain briefly.	Most countries already have well established reporting requirements and regulations in place which over the last years have proved to be sufficient to satisfy the tax authorities' need of information by simultaneously not overloading the taxpayers. Hence, a further tightening and extension through other options is not necessary.						
3B) Please rate below how well each option would achieve the identified primary objectives		1. Enterprises should pay tax where they actually make profit	2. Member States should stop harmful tax competition	3. Help tax authorities orientate their audits on enterprises	4. Enterprises should act as they communicate in terms of contribution to welfare through taxation	5. Enterprises should structure their investments based on real economic reasons, not just to avoid taxes	6. Fairer competition between multinational enterprises and SMEs
	A) No EU action						
	B) Implementation of BEPS 13 at EU level	0	+	+	0	0	0
	C) Publication of anonymised/aggregated data by the EU tax authorities	0	0	0	0	0	0
	D) Public disclosure of tax-related information by either enterprises or tax authorities	-	-	-	-	-	-
	E) Publicly available corporate tax policies	0	0	0	0	0	0
	F) Other (as described in 3A)						

<p>3C) In your opinion, which would be the most appropriate option(s)?</p>	<p>b. OPTION B: Implementation of BEPS 13 at EU level</p>
<p>4. What information should necessarily be disclosed by enterprises to the tax authorities?</p>	<p>a. BEPS 13 information (Name, Nature of activities, Location, List of subsidiaries of the parent enterprise operating in each country, Revenue, Revenues split between related and unrelated parties, Number of employees, Profit or loss before tax, Income tax paid and accrued, Stated Capital, Accumulated earnings, Tangible assets)</p>
<p>Please specify what information should necessarily be disclosed by enterprises to the tax authorities:</p>	
<p>5. What EU entities should be covered?</p>	<p>a. Very large enterprises with revenue of EUR 750M or larger enterprises + (as recommended in the BEPS 13)</p>
<p>Please specify what other EU entities should be covered:</p>	
<p>6A) How would you assess the extent to which enterprises will need to change their tax planning or structure as a result of being more transparent towards tax authorities?</p>	<p>a. This will have no effects on enterprises' tax planning</p>
<p>Please specify in what other ways enterprises will need to change their tax planning or structure as a result of being more transparent towards tax authorities:</p>	
<p>6B) Please explain which mechanism would incentivise enterprises to change:</p>	
<p>7. What consequences would further tax transparency towards tax authorities have in terms of public finance?</p>	
<p>Please specify what other consequences would further tax transparency towards tax authorities have in terms of public finance:</p>	
<p>Please explain briefly, if possible with figures, your answer on the possible further consequences tax transparency towards tax authorities would have in terms of public finance?:</p>	
<p>8. Can you provide an estimation of any additional costs and resources that will be incurred by enterprises in preparing a consolidated CBCR in accordance with BEPS 13? Please explain, with details of what information is not currently available and if possible with figures:</p>	
<p>9. What consequence would tax transparency towards tax authorities have in terms of fostering a growth friendly environment and the attractiveness of the EU as a place to invest?</p>	<p>c. Hamper the fostering of a growth friendly environment and negatively impact the attractiveness of the EU as a place to invest.</p>

Please explain briefly your answer on the consequence tax transparency towards tax authorities would have in terms of fostering a growth friendly environment and the attractiveness of the EU as a place to invest:	Reporting requirements are significant factors to take into account when making investment decisions especially abroad. The EU regulatory environment is already very comprehensive and lengthy. It is a burden for business both in terms of money and time, which diverts resources from productive investments and generally discourages entrepreneurship. Tax compliance obligations as those suggested in the framework of country by country reporting would further increase these costs. Moreover uncertainty particularly in relation to protecting tax data and key internal business information would additionally hamper the fostering of a growth friendly environment within the EU. Companies would flood national jurisdictions with law suits protecting sensitive data and their right of tax secrecy.
10. How would you describe the potential benefits / disadvantages of a public disclosure of information by enterprises as compared to disclosure towards tax authorities only? Please explain briefly:	Confidentiality is essential to enable the free flow of capital across borders that benefit the global economy. Jurisdictions that do not safeguard confidentiality will become less attractive places for investment. It is important that tax administrations ensure that commercially sensitive or confidential information is protected. The confidentiality of information provided by taxpayers is a core principle of an efficient and effective tax administration that both protects businesses commercially and enables more open communication with tax authorities. Information should only be provided by taxpayers to their home (headquarter) tax administrations, to then be shared through existing exchange of information channels with the necessary confidentiality requirements.
- Information required both under CRD IV and BEPS 13 (this information is already publicly disclosed by financial institutions):	
- Additional BEPS 13 information (normally to be made available to tax authorities):	
- Additional information currently required from financial institutions:	
- Information normally exchanged between tax authorities:	
- Options provided for in the Accounting Directive:	
- Other tax-related information:	r. None
Please specify what other information would it be absolutely necessary to include in a publicly available CBCR:	
Please explain briefly your answer on what information would it be absolutely necessary to include in a publicly available CBCR:	
12. In the case of tax authorities publishing aggregated/anonymised information based on returns filed by enterprises with them (OPTION C), what information should be provided by those authorities (on a country-by-country basis)?	h. None
Please specify what other information should be provided by those authorities (on a country-by-country basis), in the case of tax authorities publishing aggregated/anonymised information based on returns filed by enterprises with them:	
13. Would you or your organisation have an interest in receiving further corporate tax-related information (detailed or aggregated)?	No
If so, why and what would you do with that information? Please explain briefly:	
14A) Size	a. Very large enterprises with revenue of EUR 750M or larger enterprises + (as recommended by the BEPS 13)
Please specify what other entities size provisions you would consider:	

14B) Connection with EU markets	c. If feasible, enterprises not established in the EEA and controlling operations in the EEA
Please specify what other connections with EU markets you would foresee:	
Please explain briefly your answer on the connection with EU markets:	Businesses within the EEA compete not only amongst each other but also with those outside of the EEA. In order to ensure a level playing field and reduce one sided competitive disadvantages due to costly and time consuming reporting requirements, all enterprises should be covered.
15. What operations should be covered?	c. If feasible, enterprises' operations in the EEA and outside the EEA even if not controlled from the EEA.
Please specify what other operations should be covered:	
Please explain briefly your answer on the operations that should be covered:	Please refer to answer 14B.
16. Considering that the EU may have stricter rules on tax transparency towards the public than other countries, is there a risk of placing enterprises established/listed in the EU at a competitive disadvantage vis-à-vis non-EU multinational companies operating in the EU?	Yes
What would be the scale and consequences of such a disadvantage? Please explain briefly:	Please refer to answer 14B.
What could be done to mitigate the risk? Please explain briefly:	The EU should ensure a level playing field for all enterprises performing operations with the EEA regardless of their place of establishment.
17. Is there a risk that tax transparency towards the public could have other unintended negative consequences on companies?	Yes
Please explain briefly the risks and their consequences on companies implied by tax transparency towards the public:	Enhanced transparency should only be vis-à-vis tax authorities and exclude the wider public in order to ensure the principle of tax secrecy as well as data privacy and protect valuable internal company data. Confidentiality is essential to enable the free flow of capital across borders that benefit the global economy. Jurisdictions that do not safeguard confidentiality will become less attractive places for investment. It is important that tax administrations ensure that commercially sensitive or confidential information is protected. Information should only be provided by taxpayers to their home (headquarter) tax administrations, to then be shared through existing exchange of information channels with the necessary confidentiality requirements. Otherwise foreign competitors would receive valuable information potentially leading to more hostile takeovers.
18. Would you expect measures for enhanced public transparency on tax information in the EU to have an impact on relations with third countries (Developing countries, OECD members, ...)? Please explain briefly:	
19A) How would you assess the extent to which enterprises will need to change their tax planning following further tax transparency towards the public?	a. This will have no effects on enterprises' tax planning
Please specify in what other ways enterprises will need to change their tax planning following further tax transparency towards the public:	
Please explain briefly your answer on how would you assess the extent by which enterprises will need to change their tax planning following further tax transparency towards the public:	Tax is a business expense which needs to be managed, like any other, and therefore businesses may respond to tax incentives and exemptions. Tax planning that is aligned with commercial and economic activity and does not lead to an abusive result is a legitimate technique to reduce business expense. Therein businesses follow national legislation, applicable Double Taxation Treaties and relevant international guidance. Further tax transparency will not have significant effects on the further constant need to manage business expenses.

<p>19B) Please explain which mechanism would incentivise enterprises to change? In particular, please specify to what extent a public disclosure would have a greater effect than a submission only to tax authorities?</p>	
<p>20. What additional effect, if any, on public finance would tax transparency towards the public have in addition to transparency for tax authorities only?</p>	
<p>Please specify what other additional effect tax transparency towards the public would have on public finance in addition to transparency for tax authorities only:</p>	
<p>Please explain briefly your answer on the possible additional effect tax transparency towards the public would have on public finance in addition to transparency for tax authorities only:</p>	
<p>21. What consequence would tax transparency towards the public have in terms of fostering a growth friendly environment and the attractiveness of the EU as a place to invest?</p>	<p>c. Hamper the fostering of a growth friendly environment and negatively impact the attractiveness of the EU as a place to invest.</p>
<p>Please explain briefly your answer on the consequence tax transparency towards the public would have in terms of fostering a growth friendly environment and the attractiveness of the EU as a place to invest:</p>	<p>Please refer to answer 20.</p>
<p>22. Should the information prepared by enterprises be specifically verified by an independent assurance service provider (e.g. an auditor)?</p>	<p>a. No, the information should not be verified</p>
<p>Please specify in what other way information prepared by enterprises should be specifically verified by an independent assurance service provider (e.g. an auditor):</p>	
<p>23. Should there be additional safeguards in terms of specific rules for the protection of data and business secrets? Please note that in the absence of specific rules, the EU general EU data protection rules would apply.</p>	<p>Yes</p>
<p>If so, which safeguard are necessary in relation to which types of information? Please explain briefly:</p>	
<p>24. Please estimate additional costs and resources entailed by the introduction of further transparency measures for enterprises compared to an implementation of OECD BEPS Action 13 at national level and identify information which is not currently available. You may distinguish between additional cost for public authorities and additional costs for enterprises, based on your preferred option(s). Please explain, if possible with figures:</p>	

25. Would you support a mandatory description of tax management policies by enterprises?	c. No
Please explain briefly your answer on your possible support a mandatory description of tax management policies by enterprises:	
26. Is there anything else you would like to bring to the attention of the Commission?	
Should you wish to provide additional information (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) here:	

EUSurvey is supported by the European Commission's [ISA programme](#), which promotes interoperability solutions for European public administrations.

[User guide \(pdf\)](#) | [Support](#) | [Privacy statement](#)

[Български](#) [Čeština](#) [Dansk](#) [Deutsch](#) [Eesti keel](#) [Ελληνικά](#) [English](#) [Español](#) [Français](#) [Hrvatski jezik](#) [Italiano](#) [Latviešu valoda](#) [Lietuvių kalba](#) [Magyar](#) [Malti](#) [Nederlands](#) [Polski](#) [Português](#) [Română](#) [Slovenčina](#) [Slovenščina](#) [Suomi](#) [Svenska](#)

Version 1.3.1.2738 (17/03/2016 09:03)