

## Ministry of Finance

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Europese Commissie  
Commissaris P. Moscovici  
Wetstraat 200  
1049 Brussel  
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### **Tax Policy Directorate**

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### **Our reference**

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### **Your letter / Your reference**

Date

Subject Impact assessments for new tax proposals

Dear Commissioner Moscovici,

Recently, important results have been achieved in the fight against corporate tax avoidance. During the Netherlands Presidency of the Council agreement was reached about a directive for country-by-country reporting between tax authorities and the Anti Tax Avoidance Directive. Work on measures against tax avoidance continues during the Slovak Presidency, with full support of The Netherlands.

In further combating tax evasion the Commission will come up with new legislative proposals. The Netherlands is looking forward to these proposals and to discussing these proposals in Council.

I would like to emphasise that the Netherlands Parliament attaches high importance to impact assessments for new proposals in order to clarify their consequences for the economy, employment, the business climate, revenues, (administrative) burden for trade and their social consequences. Impact assessments also ensure informed decision-making and contribute to Better Regulation.

I am looking forward to the publication of your proposals on taxation and to discussing these in Council.

Yours sincerely,  
the State Secretary of Finance,

Eric Wiebes