

## **Question for written answer E-001604/2024**

### **to the Commission**

Rule 144

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Subject: Defence of taxpayers' rights in the European Union

At the start of its term, the Commission announced a recommendation on taxpayers' rights designed to simplify procedures for better tax compliance. A public consultation period followed, and a proposal was due to be submitted in the third quarter of 2021<sup>1</sup>. However, this never happened.

A question has already been addressed to the Commission on the matter<sup>2</sup>. In its reply, the Commission said that it intended to adopt the recommendation<sup>3</sup>.

Europe's families and businesses have to deal with multiple complex tax systems in an internal market that is intended to be deeper and more integrated. The administrative burden of tax compliance is a significant roadblock to the competitiveness of our economy. Businesses, particularly small and medium-sized companies<sup>4</sup>, cite regulatory burden as one of their biggest problems. The defence of taxpayers' rights is therefore a pressing issue.

1. Does the Commission still intend to submit the announced proposal before the end of its term of office?
2. If so, when?
3. If not, how does the Commission intend to take up the contributions received during the public consultation?

Submitted: 3.9.2024

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<sup>1</sup> [https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12627-EU-taxpayers-rights-simplified-procedures-for-better-tax-compliance-Recommendation-\\_en](https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12627-EU-taxpayers-rights-simplified-procedures-for-better-tax-compliance-Recommendation-_en)

<sup>2</sup> [https://www.europarl.europa.eu/doceo/document/E-9-2023-002305\\_EN.html](https://www.europarl.europa.eu/doceo/document/E-9-2023-002305_EN.html)

<sup>3</sup> [https://www.europarl.europa.eu/doceo/document/E-9-2023-002305-ASW\\_EN.html](https://www.europarl.europa.eu/doceo/document/E-9-2023-002305-ASW_EN.html)

<sup>4</sup> <https://europa.eu/eurobarometer/surveys/detail/2961>