



# **EBF 2017 Tax Conference**

## **Draft EU Code of Conduct on WHT relief procedures**

# Past Initiatives

**Several initiatives over several years!**

**Commission Recommendation 2009**

**Expert group - mapping of state of play, 9  
best practices**

**CMU Action Plan 2015 & June 2017 Mid  
Term Review**

# Current Process

**'Fiscalis' Project Group March to June 2017**

**ECOFIN Council Conclusions**

**WGIV – October 2017**

**Council – Tax HLWG - Oct 2017**

**Publication – Dec 2017?**

**Public Hearing – January 2018**

**'Monitoring'? Scoreboard?**

**Improvements?**

# **Draft Code**

## **Non binding**

**Pragmatic approaches to improve efficiency of current wht procedures for reclaim & refund**

**Some quick and cheap, others more costly and take longer (eg IT)**

**Applies to wht procedures on cross border passive income – dividends, interest, royalties**

# **Sections of Code (1-5)**

**Disclaimer & Introduction**

**Entitlement to submit refund claims or apply for relief**

**Efficient and user friendly digital procedures**

**Efficient Internal IT systems**

**Effective Reliefs and provision of refunds in a short period**

# **Sections of Code (6–10)**

**User friendly forms**

**User friendly documentation requirements**

**Single point of contact**

**Relief at source**

**Follow up and Monitoring**