



Cross-Border Cooperation Joint Tax Audits Practical Experiences of Fiscal Authorities

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**Council Directive 2011/16 EU
on administrative cooperation in the field of taxation**



- ✓ **Exchange of information**
- ✓ **Other forms of cooperation**
 - **Cross-border inspections**
 - **Simultaneous tax controls**



New Tasks – New Structures The ITC as a platform for collaboration

- International audits create a need for close collaboration within the own administration.
- Bavaria tries to bundle the competences in order to be ready for international cooperation



The German Administrative Structures in a Federal System

*The 16 German Länder
(regions) are responsible
for the tax administration
including tax audits*



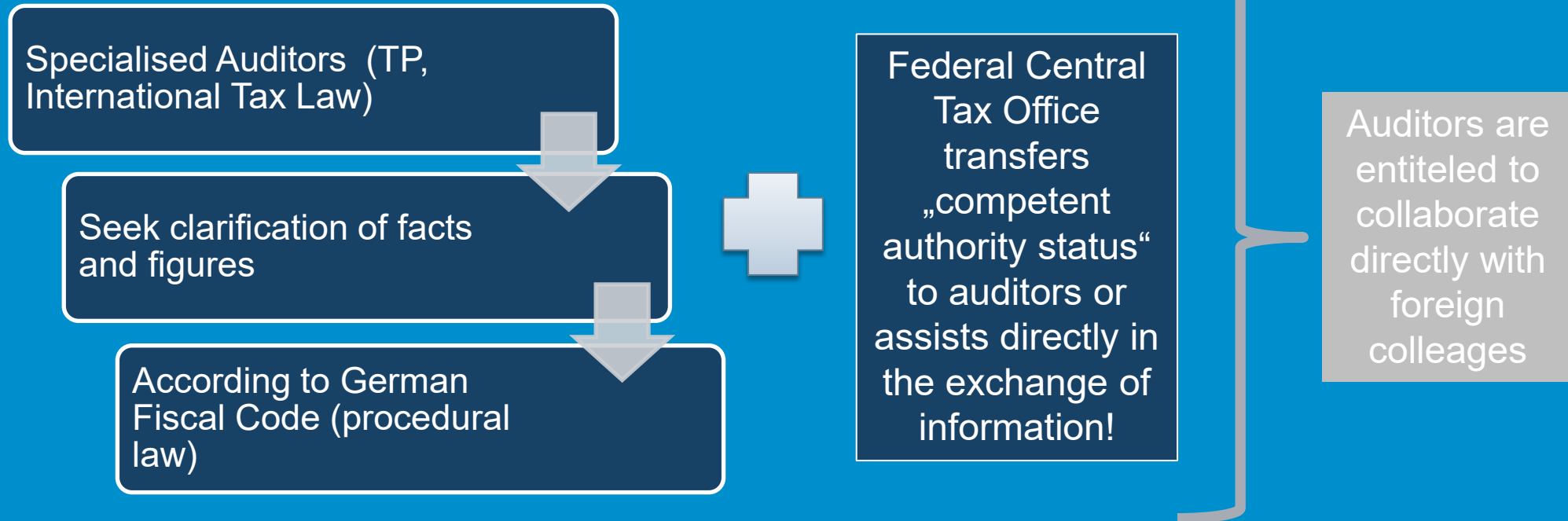
The Federation is responsible for international affairs.

The Federal Central Tax Office is the „competent authority“ for exchange of information in the field of taxation and the German Central Liaison Office.





Joint Tax Audits in Practice





Intensification of collaboration

Use of video
conference
tools

Assistance of
interpreters

Routine/
Pre-
Experience

Trust

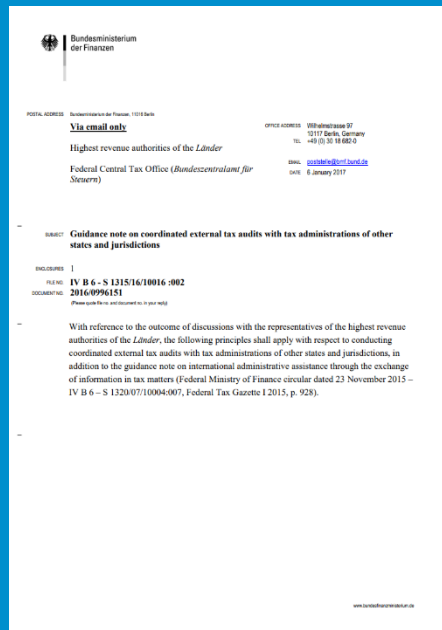
Clarification of
legal
framework



Where to find more information?

Guidance Note on coordinated tax audits with
tax administrations of other states and
jurisdictions

Publications
in Tax law Journals and the homepage of the
Federal Central Tax Office



https://www.bzst.de/EN/Businesses/Joint_Audit/joint_audit_node.html;jsessionid=55ADA04C16C38140FF7EE84764F5B33A.live811



Experience and
Expectation

Avoidance of double (non) taxation

Avoidance of disputes and MAPs

„Enhanced relationship“ between tax payers and
authorities



Thank you very
much for
your attention!