

Európska (ne)spolupráca pri správe daní

JUDr. Tomáš Balco, LL.M., FCCA

Prehľad

- Úvod
- Problémy
 - Daňové úniky
 - Vyhybanie sa daňovej povinnosti
 - Daňové podvody
- Lux Leaks
- Problém zakázanej štátnej pomoci
- Riešenia
 - Výmena informácií
 - Pomoc pri výbere daní
 - Iné formy spolupráce

Problémy?

- Daňové úniky
 - Utajené bankové účty
 - Nepriznanie príjmov
 - Iné praktiky
- Vyhýbanie sa daňovej povinnosti
 - Agresívne daňové plánovanie vs. Povolené daňové plánovanie
- Daňové podvody
 - DPH
 - Zrážková daň
- Spolupráca krajín EU?

Výmena informácií a iná spolupráca

- Výmena informácií
 - Tiež článok 26 ZoZDZ
 - Spontánna
 - Automatická
 - Na žiadosť
- Asistencia vo vymáhaní daňových pohľadávok
 - Tiež článok 27 ZoZDZ
 - EU Smernica

Výmena informácií

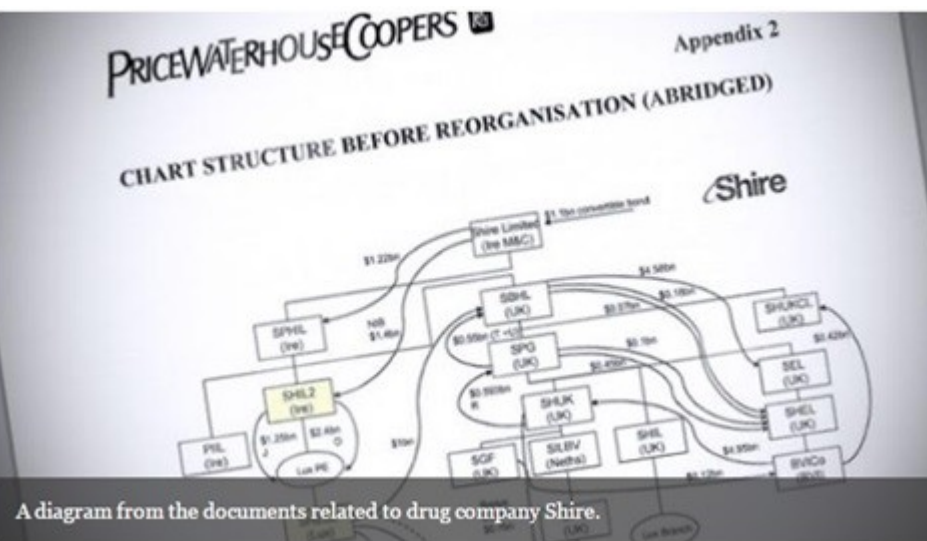
- Directive on mutual assistance – 77/799/EEC
- Council Directive 2011/16/EU as regards administrative cooperation in the field of taxation – DAC 1
- Amended by extending the cooperation between tax authorities to automatic exchange of financial account information (Council Directive 2014/107/EU) – DAC 2
- Amended to include - cross-border tax rulings and advance pricing arrangements (Council Directive of 8 December 2015) – DAC 3
- Pending Amendment – DAC 4 – Country by Country Reporting

Vzájomná spolupráca

- Mutual assistance in recovery of taxes, customs and certain fees was established - Directive 76/308/EC.
- Extended to VAT by Directive 79/1071/EC,
- Extended to excise duties by Directive 92/108/EC, and
- Taxes on income, capital and insurance premiums by Directive 2001/44/EC



Lux Leak



Kde a čo?

- Únik informácií z firmy PricewaterhouseCoopers
 - Dohra u súdu – možné väzenie pre aktérov
- <https://www.icij.org/project/luxembourg-leaks/explore-documents-luxembourg-leaks-database>
- Dohra v EU
 - Povinná automatická výmena rulingov/APA
 - Pozor – obmedzenia (veľkosť spoločnosti)
 - Aj rulingy vydané v minulosti a platné v rozhodný dátum
 - Treba vyžiadať v rámci Výmeny informácií tie ostatné

Informácie zorganizovane podľa sektoru

The screenshot shows a web browser window with the URL <https://www.icij.org/project/luxembourg-leaks/explore-documents-luxembourg-leaks-database>. The page features a search bar with the text "Search leaked secret documents of more than 350 companies with links to Luxembourg:" and an eye icon. Below the search bar, there is a section titled "Select an industry" with a dotted line underneath. This section contains ten industry icons arranged in two rows: ENERGY (power plug), FINANCE (money bag), FOOD (apple), HEALTH (heart), MANUFACTURING (factory), MEDIA (video camera), RETAIL (shopping bag), TECH (computer and smartphone), and TRAVEL (airplane). At the bottom of the page, there is a search bar labeled "Search by country or company name". The browser's taskbar at the bottom shows several open applications: Microsoft Word (Short bio English.DOCX), PowerPoint (Priloha k DP.pptx), PDF viewer (160511_TTWB_Overvi....pdf), PowerPoint (Prezentacia - VIP Klu....ppt), and a download manager (Show all downloads...). The system tray on the right shows the date and time as 10:59 AM on 5/12/2016.

Napríklad finančný sektor

The screenshot shows a web browser window displaying the Luxembourg Leaks Database. The address bar shows the URL: <https://www.icij.org/project/luxembourg-leaks/explore-documents-luxembourg-leaks-database>. The page displays a grid of 15 financial institutions, each with a logo and name:

- AIG
- AMB Property Corporation
- AMPCAPITAL
- AMP Capital Investors
- AVIVA
- AXA Group
- abris
- Abris Capital Partners
- Abry Partners
- ADIA
جهاز أبوظبي للاستثمار
Abu Dhabi Investment Authority
- ACCENT.JOBS
- Accent Jobs
- accenture
- Accenture
- alfa group
- ALTOR
- amazon.com

The browser's taskbar at the bottom shows several open applications: Word (Short bio English.DOCX), PowerPoint (Priloha k DP.pptx), PDF viewer (160511_TTWB_Overvi....pdf), PowerPoint (Prezentacia - VIP Klu....ppt), and a download manager (Show all downloads...). The system tray shows the date and time: 11:01 AM, 5/12/2016.

Axa Group

The screenshot shows a web browser window with the URL <https://www.icij.org/project/luxembourg-leaks/explore-documents-luxembourg-leaks-database>. The browser has several tabs open, including Google, Balco Toma, European lo, Vitame Vás, lux leaks - G, ICIJ Luxembourg, and ICIJ Explore the. The main content area displays the entry for AXA GROUP.

AXA GROUP

Subsidiaries in the leak:

- AXA Group

Associated countries:
France, United States

Industry:
Finance

2008 tax ruling

Социальные кнопки: [Поделисья](#) (2), [Tweet](#)

[Send us a tip](#)

Taskbar: Short bio English.DOCX, Priloha k DP.pptx, 160511_TTWB_Overvi....pdf, Prezentacia - VIP Klu....ppt, Show all downloads...

System tray: EN, 11:02 AM, 5/12/2016

Spoločnosti v Lux...

The screenshot shows a web browser window with the URL <https://www.icij.org/project/luxembourg-leaks/explore-documents-luxembourg-leaks-database>. The page displays details for a document titled "Luxembourg subsidiaries involved in the tax ruling: Alliance Berstein Luxembourg S.A.". The details include:

- Logo:** AXA
- Tax ruling date:** 21 October 2008
- Accounting firm:** PricewaterhouseCoopers
- Associated countries:** France, United States
- Industry:** Finance


Below the details are social media sharing buttons for Facebook (labeled "Поделиться"), Twitter (labeled "Tweet"), and an email button labeled "Send us a tip".

The Windows taskbar at the bottom shows several open applications: Word (Short bio English.DOCX), PowerPoint (Priloha k DP.pptx), PDF viewer (160511_TTWB_Overvi....pdf), and another PowerPoint (Prezentacia - VIP Klu....ppt). The system tray shows the date and time as 11:05 AM on 5/12/2016.

Dokumenty...

Google Balco Toma European lo Vitame Vás lux leaks - G ICIJ Luxembourg ICIJ Explore the

← → ↻ <https://www.icij.org/project/luxembourg-leaks/explore-documents-luxembourg-leaks-database> ☆ ☰

PRICEWATERHOUSECOOPERS 

For the attention of Mr Marius Kohl

Administration des Contributions Directes
Bureau d'imposition – Sociétés VI
18, rue du Fort Wedell
L-2982 LUXEMBOURG

20 October 2008

References: KTS/ANHN/A25508003M-ANWR

AllianceBernstein (Luxembourg) S.A.
Tax identification number: 1990 2203 314

Dear Mr Kohl,

We would be grateful if you could examine the following tax analysis and provide us with your agreement and/or remarks regarding the envisaged Luxembourg tax treatment of the situation of AllianceBernstein (Luxembourg) S.A. described below.

ADMINISTRATION DES CONTRIBUTIONS DIRECTES
SERVICE D'IMPOSITION – BUREAU SOCIÉTÉS VI

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EN 11:03 AM 5/12/2016

Ďakujem...

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