

# Results of the questionnaire I\*

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- Central Level
  - Greece (Independent Authority of Public Revenue), Poland (Head of National Revenue Administration), Germany (Federal Central Tax Office), Spain (State Agency of Tax), Bulgaria (National Revenue Agency)
- Ministry of Finance
  - Lithuania, Austria (Fraud division), Finland, Slovakia (delegated to the Anti-fraud Section), Italy, Estonia (subordinated central tax administrator), Slovenia
- Ministry of Economics - France

CLO`s

- do not search for the information on their own

but

- access to national data base
- ask competent tax office/other authorities

In general the same in all countries:

- no specific force instruments provided
  - obligation by fulfilling the administrative (internal) instructions
  - disciplinary sanctions (Italy)
  - reminders and updates (Greece)
  - punishment (200 Euro – France)

In general the same in all countries:

- acc. to DAC
- practice
  - 2 month if possible (Poland, Bulgaria)
  - request must be answered internally in half time (Spain), 2 month (Slovenia),
  - 70% within 3 month, 25% faster (Austria)
  - 3 days (Estonia)

- Access to national database
  - which are also used for national assessment
- Special tools for submitting the information