



ΤΜΗΜΑ  
**ΦΟΡΟΛΟΓΙΑΣ**  
TAX DEPARTMENT



Republic of Cyprus

## **TAXPAYERS' RIGHTS** **Public consultation**

The Tax Department informs all interested parties that the European Commission has launched a public consultation on a Recommendation to Member States to improve the situation of taxpayers and to simplify tax obligations. The Recommendation is linked to a future Communication taking stock of taxpayers' rights under EU law. The Communication and Recommendation should be released before the end of 2021.

The Communication will catalogue existing rights based on case law and practice, and raise the awareness of both taxpayers and of tax administrations regarding these rights and obligations. The Recommendation aims at improving the life of taxpayers in the Single Market.

These measures are part of the "[Action Plan for Fair and Simple Taxation Supporting the Recovery](#)" that the Commission presented in July 2020.

To gather input from stakeholders, the Commission has launched a public consultation and invites in particular citizens, to provide input on possible cross-border tax obstacles by the 2<sup>nd</sup> of June 2021.

More information and the link to the public consultation is available here:  
<https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12627-Taxpayers-Rights-in-the-Single-Market-Recommendation-/public-consultation>