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DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Direct taxation, Tax Coordination, Economic Analysis and Evaluation
Direct Tax Policy & Cooperation

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Mr. Klaus Vilner
Klaus.Vilner@wanadoo.fr

Dear Mr. Vilner,

Thank you for your enquiry about the Commission's work on limiting double taxation in the EU, which Mrs Carlin has passed on to me. You refer to the problems that you and other Danish residents in France face owing to the double taxation of their Danish pensions.

I am happy to inform you that on 11 November last the Commission adopted a Communication on possible ways to address double taxation of both individual and corporate taxpayers within the EU, with a view to evaluating and subsequently presenting possible solutions in 2012. Please find below a link to the Communication: [http://ec.europa.eu/taxation_customs/resources/documents/common/whats_new/com\(2011\)712_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/common/whats_new/com(2011)712_en.pdf)

Further to this policy paper, the Commission will, in the framework of an impact assessment, now examine the problems and possible solutions in detail in order to identify the most appropriate action at EU level to tackle double taxation. In preparation for this impact assessment work, the Commission prepared a roadmap to provide a general description of the planned initiative. You can consult this roadmap at http://ec.europa.eu/governance/impact/planned_ia/docs/2012_taxud_001_cross_border_dividends_en.pdf.

Thank you also for your offer to provide the Commission with with real-life cases to illustrate the scope and variety of problems you and your compatriots living in France face. We would indeed welcome this information and ask you to send any such cases to TAXUD-UNIT-D2@ec.europa.eu, mentioning "real-life problems in the absence of FR-DK double tax treaty" as the subject matter.

We remain at your disposal should you have any additional questions.

Yours sincerely,



Bert Zuijndorp
Head of Unit