

Mandate of the CBSS Working Group on Tax Co-operation

Future direction for the cooperation between the tax administrations within the Baltic Sea area

1. The cooperation should be focused on operational matters within the area of tax control (fraud and avoidance) and on providing efficient services to taxpayers.
2. Within the framework of the cooperation more effective use should be made of the available tools such as information exchange (both in individual cases and regarding avoidance/fraud schemes and methodology related issues), presence in person in investigations in other countries and multilateral audits.
3. The present networking among tax officials must be kept and further developed.
4. Cooperation within other foras such as OECD, IOTA, EU, Nordic cooperation etc. must be continuously monitored in order to avoid any undesired overlapping.

The Working Group (WG) is established following the decision of the Directors General of Tax Administrations of the Baltic Sea, according to the Minutes of the 12th (and final) meeting of 11 September 2008 in Helsingborg with the support of the Council of the Baltic Sea States.

The WG will continue the Baltic Sea Tax Co-operation, on the basis of the previous work of the countries concerned, and according to previously agreed mandates for the Sub Working Groups. The following Sub Working Groups are presently operating.

1. Sub Group Fishing Industry
2. Sub Group Debt Recovery
3. Sub Group Mobile Workers and Employers - Tax Audit

The WG shall be represented at the senior official level and the members of the WG shall be appointed by the Directors General of Tax Administrations of the Baltic Sea States.

The WG will elaborate an annual action plan as the basis of its activities, subject to the written approval of the Directors General. The starting up and closing down of Sub Working Groups is subject to written approval of the Directors General.

The WG would, where appropriate, co-operate with the Task Force on Organized Crime.

The WG will report in written form annually to the Directors General of the Tax Administrations of the Baltic Sea States unless otherwise agreed.

The WG, as a principle, will be chaired by the country which holds the presidency of the Council of the Baltic Sea States.