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**COMMISSION STAFF WORKING DOCUMENT**

**IMPACT ASSESSMENT**

*Accompanying the document*

**the Communication from the Commission to the European Parliament and the Council -  
An Action Plan to strengthen the fight against tax fraud and tax evasion**

**the Commission Recommendation regarding measures intended to encourage third  
countries to apply minimum standards of good governance in tax matters**

**the Commission Recommendation on aggressive tax planning**

{ COM(2012) 722 final}  
{ SWD(2012) 404 final}

## IMPACT ON SME (SME-TEST)

<p><b>Consultation with SME representatives</b></p>	<p>See section 2.2.</p> <p>The public consultation on double non-taxation was opened to all taxpayers, including SME.</p> <p>SME representatives (UEAPME) were invited the seminar held on 17<sup>th</sup> July 2012 on non-cooperative jurisdictions aggressive tax planning, tax fraud and evasion.</p>
<p><b>Preliminary assessment of businesses likely to be affected</b></p>	<p>The measures assessed are primarily directed to MS. They might indirectly affect businesses and individuals, since they are taxpayers.</p> <p>Those taxpayers currently "using" fraud and evasion schemes or sophisticated tax planning are currently paying less tax than those fully complying with MS's tax rules. As a result of the measures envisaged, non-compliant taxpayers will in the future pay more taxes than they do currently. This should conversely result in fairer tax systems and possibly a reduction in tax rates if the full amount of tax due is collected.</p> <p>There is no indication that SME would be specifically affected by the measures, since such elaborated schemes based on international schemas are less likely to involve SME than large enterprises. SME should, therefore, be among those taxpayers that are more likely to</p>

	benefit indirectly from fairer tax systems. Simpler common EU approaches should reduce compliance costs for all companies, including SMEs.
<b>Measurement of the impact on SMEs</b>	At this stage of the assessment, it is difficult to assess the quantitative impact of the initiative on economic operators. However, a qualitative assessment suggests, for the reasons outlined above, that SMEs will "suffer" less from the increase in tax as they are less likely to use such schemes, but benefit more from any reduction in compliance cost due to simplification. Work in the Joint Transfer Pricing Forum on SMEs confirms that SMEs tend to have fewer complex problems but suffer disproportionately from excessively complex compliance procedures.
<b>Assess alternative options and mitigating measures</b>	The conclusion of the impact assessment contains no indication that the selected options might result in a disproportionate burden for SMEs as compared to the current situation. Therefore, there is no need for SME specific measures.