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2 TO:

3 Units B4, C1, C4, D1, D2, D4, and E2

4 Directorate-General for Taxation and Customs Union (DG TAXUD)

5 European Commission

6

7 **Proposal for a Council Directive amending Directive 2011/16/EU as regards measures to**
8 **strengthen the exchange of information framework in the field of taxation.**

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10

11 First of all, a lot of thanks Directorate-General for Taxation and Customs Union (DG TAXUD) for
12 organising this important consultation.

13

14 This opinion represents an opinion of an individual citizen, not any legal entity.

15

16 This opinion does not contain:

17 – any business secrets

18 – any trade secrets

19 – any confidential information.

20

21 This opinion is public.

22 PDF file of this opinion can be added to a relevant web page.

23

24 Annex 1 holds information about previous consultations at the European Union level.

25 Annex 2 holds information about copyright, licence and disclaimers.

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29 Best Regards,

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33 Jukka S. Rannila

34 citizen of Finland

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36 signed electronically

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39 [Continues on the next page]

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41

42 About previous consultations / Repeating several issues

43

44 Annex 1 holds information about previous consultations. I have repeated the same issues several
45 times and previous consultation documents can be assessed critically. Different units of the
46 European Commission already know something about my previous opinions.

47

48 Highlighting only some issues

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50 Proposal for a Council Directive amending Directive 2011/16/EU as regards measures to strengthen
51 the exchange of information framework in the field of taxation (this consultation) implements
52 several proposals which I have presented to different units of the European Commission. This
53 opinion does not handle all issues which are mentioned on consultation documents.

54

55 More and more identifiers (ID)

56

57 In the previous consultations there has been discussion about different identifiers (ID) in different
58 systems. It can be noted from the previous opinions, that there will be several and different
59 identifiers (ID) for different levels. At the European Union level there can be several identifiers
60 (ID), e.g. following:

61

- 62 * global identifiers (ID)
- 63 * EU-wide identifiers (ID)
- 64 * general member state identifiers (ID)
- 65 * several identifiers (ID) in member states.

66

67 Proposal: There could be a systematic review of different identifiers (ID).

68

69 It can be noted, that some member states (EU) are federations, and different federal states can have
70 their own identifiers (ID).

71

72 Examples of these identifiers are following:

73

- 74 1) Facebook ID for an individual person
- 75 2) Facebook ID for the individual up-dates of individuals
- 76 3) Data Universal Numbering System (D-U-N-S)
- 77 4) Reuters instruments codes (RICs)
- 78 5) Social security code for individual citizens in the European Union member states
- 79 6) Business identity code for a company in an European Union member state
- 80 7) Value added tax code for a company in an European Union member state.

81

82 The examples of private IDs (Facebook IDs, Data Universal Numbering System (D-U-N-S),
83 Reuters Instrumens Codes (RICs)) show, that persons and/or communities can use or even demand
84 of using IDs from privately owned information systems.

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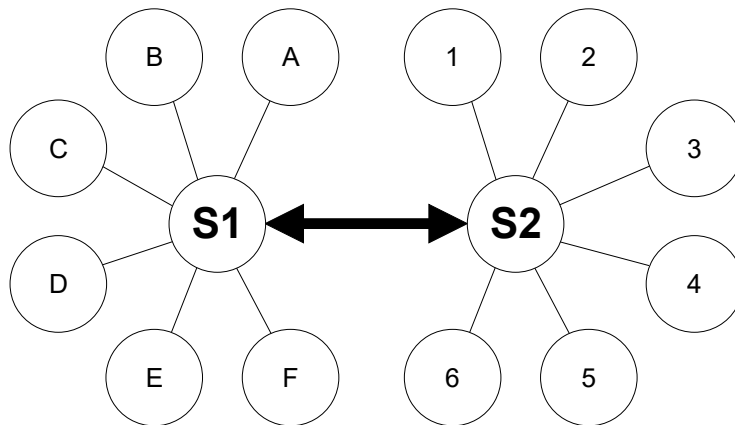
The information systems were established at different times and have since been modified on legal and operational grounds.

More new identifiers (ID)?

The current reality is, that there will be more and more IDs, since digitalisation of different areas will result new IDs and/or combination of new and old IDs.

The creation YET another public ID is not always organised by the European Union, and in some cases the European Union (and member states) just have to accept the reality of some of those public IDs – in some cases even private IDs are the norm. The Reuters Instrumens Codes (RICs) is an example of a near monopoly situation, and some of current private IDs might constitute (near) monopoly situations. Naturally, (near) monopolies can be assessed by the Competition Directorate-General, and it will be interesting to see possible new cases related to private IDs.

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Note: Digitalisation of everything means more identifiers (ID).

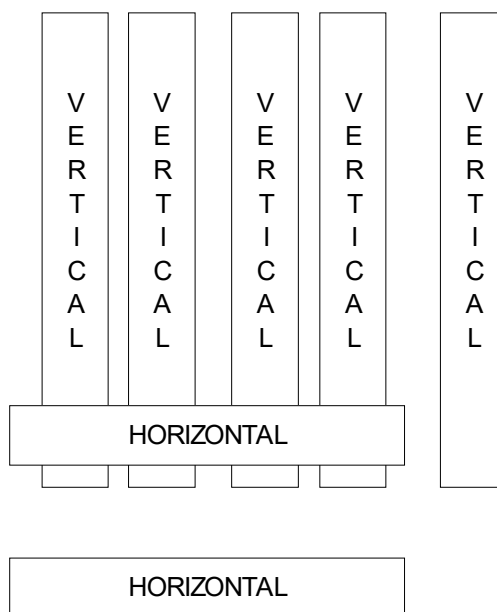
Note: All new identifiers (ID) mean more work for developing existing and new informations systems.

Note: There can be new stakeholder groups in the near/distant future which mean more identifiers (ID).

Proposal: The could be some assessment(s) based on different versions of different identifiers (ID).

117 **Favouring open standards / Favouring horizontal standards**

118



119

120

121 There are differences between horizontal and vertical standards. A simple example is naturally
 122 email solutions. There are several vertical standards when creating technically email solutions. Then
 123 there are horizontal standards which enable sending messages between technically different email
 124 solutions.

125

126 **Proposal: There could be assessment of vertical and horizontal standards.**

127

128 **Proposal: Using horizontal standards could be favoured when creating different
 129 information systems on the European Union level.**

130

131 Horizontal standards enables technological solutions which can work together. Horizontal standards
 132 hides different complexities in information systems.

133

134 **Opinion: The number of redundant standardisation efforts should be minimal.**

135

136 **Proposal: There could be separation of horizontal standards and vertical standards.**

137

138 **Proposal: There could be different standardisation efforts to horizontal standards and
 139 vertical standards.**

140

141 Personally I have advocated using different horizontal standards. For example email standards
 142 (horizontal) are implemented with very different technologies (vertical).

143

144 Here we can note some problems:

- 145
- 146 • some systems are based on **de-facto** standards
 - 147 • some systems are based on **de-jure** standards
 - 148 • there can be confrontations between **de-facto** and **de-jure** standards
 - 149 • there can be a monopoly situation in some domain
 - 150 • some standards may inhibit possible actions of some stakeholders
 - 151 • there can be a standard war on some domains
 - 152 • standards have different life-cycles
 - 153 • systems have different life-cycles
 - 154 • there can be mismatches between different life-cycles
 - 155 • there can be failed standards
 - 156 • there can be deprecated standards.
- 157

158 It is quite normal situation in the information technology field that there are competing standards
159 for some application field. Therefore there are all the time ongoing “standards wars” or “format
160 wars”. The information technology standards tend to be interrelated and one “standards war” or
161 “format war” can lead to another similar situation.

162

163 I have advocated open standards even though in some cases open standards are not de facto
164 standards. In practice public sector has very important role, when some standards are competing in
165 the market place. Because public sector has a considerable power when buying/developing
166 information systems and therefore public sector can sometimes direct markets to certain standards.
167 Therefore there should be serious vigilance when assessing different standards and “standards” in
168 some application fields.

169

170 There are different standards setting organisations on the information technology field. One list ¹ of
171 these standards setting organisations is provided by ConsortiumInfo.org.

172

173 One warning can be said about standards setting organisations. All standards setting organisations
174 are not successes based on several factors and there can may irrelevant standards setting
175 organisations. Market situation on different vehicle markets varies a lot based on different factors.

176

177 **Proposal: Current standardisation (e.g. list provided by ConsortiumInfo.org) efforts by**
178 **different standard setting organisations could be assessed carefully.**

179

180 Personally I have advocated using different horizontal standards. For example email standards
181 (horizontal) are implemented with very different technologies (vertical).

182

183 **Proposal: Governments should especially concentrate on horizontal standards.**

184

185 **Proposal: Some government agencies could apply for memberships of different**
186 **standard setting organisations which develop especially horizontal standards.**

187

188 **Proposal: Government agencies should not be passive by-standers when different**

1 Standard Setting Organizations and Standards List, www.consortiuminfo.org/links/linksall.php

189 **horizontal standards are developed.**

190

191 **Proposal: Government agencies could financially support development of horizontal**
192 **standards.**

193

194 **Proposal: There could some guidance for using open horizontal standards on different**
195 **application fields.**

196

197 **An example for cooperation: Web feeds (RSS and Atom)**

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199

200

201 I have advocated usage of web feeds ² on several previous opinion documents. Actually there are
202 two standards for web feeds: RSS ^{3 4} and Atom ^{5 6 7}.

203

204 **Proposal: Web feeds (RSS and/or Atom) could be advocated when developing different**
205 **informations systems (EU / Member states).**

206

207 **Proposal: Web feeds (RSS and/or Atom) should be used extensively for providing (real-**
208 **time) information for different stakeholder(s) (communities).**

209

210 **Proposal: There can be different web feeds (RSS and/or Atom) for different**
211 **stakeholder(s) – having just one web feed (RSS and/or Atom) may not be a feasible**
212 **solution.**

213

214 **Proposal: Several web feeds (RSS and/or Atom) can be based on different viewpoints.**

215

216 It can be easier to create web feeds in different information systems since web feeds enable
217 connections without direct system-to-system connections.

218

219 It can be noted, that different back-office systems (with a wide variety of different technologies) can
220 implement RSS standards, and these RSS feeds can be used in the front-office systems. With this
221 kind solutions front-office systems don't need direct system-to-system communications with back-
222 office systems.

223

2 https://en.wikipedia.org/wiki/Web_feed

3 <http://www.rssboard.org/rss-specification>, RSS 2.0 Specification

4 <https://en.wikipedia.org/wiki/RSS>, Wikipedia / RSS

5 [https://en.wikipedia.org/wiki/Atom_\(standard\)](https://en.wikipedia.org/wiki/Atom_(standard)), Wikipedia / Atom (standard)

6 <https://tools.ietf.org/html/rfc4287>, The Atom Syndication Format

7 <https://tools.ietf.org/html/rfc5023>, The Atom Publishing Protocol

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ANNEX 1

My opinions to the previous and relevant consultations – there consultations were mostly organised by the European Commission. General page to all consultations – both in English and in Finnish:

<http://www.jukkarannila.fi/lausunnot.html>

My opinions to the previous and relevant consultations – there consultations were mostly organised by the European Commission.

EN: Opinion 1: Review of the rules on access to documents

http://www.jukkarannila.fi/lausunnot.html#nro_1

EN: Opinion 2: Schools for the 21st Century

http://www.jukkarannila.fi/lausunnot.html#nro_2

EN: Opinion 3: The future of pharmaceuticals for Human use in Europe- making Europe a Hub for Safe and Innovative medicines

http://www.jukkarannila.fi/lausunnot.html#nro_3

EN: Opinion 5: Consumer Scoreboard, Questionnaire for stakeholders

http://www.jukkarannila.fi/lausunnot.html#nro_5

EN: Opinion 6: Consultation on a Code of Conduct for Interest Representatives

http://www.jukkarannila.fi/lausunnot.html#nro_6

EN: Opinion 8: European Interoperability Framework, version 2, draft

http://www.jukkarannila.fi/lausunnot.html#nro_8

EN: Opinion 9: CAMSS: Common Assessment Method for Standards and Specifications, CAMSS proposal for comments

http://www.jukkarannila.fi/lausunnot.html#nro_9

EN: Opinion 15: Collective Redress

http://www.jukkarannila.fi/lausunnot.html#nro_15

EN: Opinion 17: Opinion to Antitrust Case No. COMP/C-3/39.530

http://www.jukkarannila.fi/lausunnot.html#nro_17

EN: Opinion 18: Opinion Related to the Public Undertaking by Microsoft

http://www.jukkarannila.fi/lausunnot.html#nro_18

- 269
270 EN: Opinion 19: Official Acknowledgement by the Commission
271 http://www.jukkarannila.fi/lausunnot.html#nro_19
272
273 EN: Opinion 20: SECOND Opinion Related to the Public Undertaking by Microsoft
274 http://www.jukkarannila.fi/lausunnot.html#nro_20
275
276 EN: Opinion 21: Opinion about the European Interoperability Strategy proposal
277 http://www.jukkarannila.fi/lausunnot.html#nro_21
278
279 EN: Opinion 23: Public consultation on the review of the European Standardisation System
280 http://www.jukkarannila.fi/lausunnot.html#nro_23
281
282 EN: Opinion 27: Public Consultation on the Modernisation of EU Public Procurement Policy
283 http://www.jukkarannila.fi/lausunnot.html#nro_27
284
285 EN: Opinion 28: Consultation on the Europe 2020 Project Bond Initiative
286 http://www.jukkarannila.fi/lausunnot.html#nro_28
287
288 EN: Opinion 30: Internet Filtering
289 http://www.jukkarannila.fi/lausunnot.html#nro_30
290 NOTE: Organised by the European Committee for Standardization (CEN) ⁸
291
292 EN: Opinion 32: COMP/C-3/39.692/IBM – Maintenance services
293 http://www.jukkarannila.fi/lausunnot.html#nro_32
294
295 EN: Opinion 34: REMIT Registration Format
296 http://www.jukkarannila.fi/lausunnot.html#nro_34
297 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER) ⁹
298
299 EN: Opinion 35: Exploiting the employment potential of the personal and household services
300 http://www.jukkarannila.fi/lausunnot.html#nro_35
301
302 EN: Opinion 37: CASE COMP/39.654 - Reuters instrument codes
303 http://www.jukkarannila.fi/lausunnot.html#nro_37
304
305 EN: Opinion 39: Registry options to facilitate linking of emissions trading systems
306 http://www.jukkarannila.fi/lausunnot.html#nro_39
307
308 EN: Opinion 40: Media Freedom and Pluralism / audiovisual regulatory bodies
309 http://www.jukkarannila.fi/lausunnot.html#nro_40
310
311

⁸ <http://www.cen.eu/> (Accessed 2 July 2012)

⁹ <http://www.acer.europa.eu/> (Accessed 2 July 2012)

- 312 EN: Opinion 41: AT.39398: observations on the proposed commitments
313 http://www.jukkarannila.fi/lausunnot.html#nro_41
314
- 315 EN: Opinion 42: Opening up Education
316 http://www.jukkarannila.fi/lausunnot.html#nro_42
317
- 318 EN: Opinion 43: Publication of extracts of the European register of market participants
319 http://www.jukkarannila.fi/lausunnot.html#nro_43
320 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
321
- 322 EN: Opinion 44: Evaluation policy guidelines
323 http://www.jukkarannila.fi/lausunnot.html#nro_44
324
- 325 EN: Opinion 45: About ICT standardisation
326 http://www.jukkarannila.fi/lausunnot.html#nro_45
327
- 328 EN: Opinion 46: Review of the EU copyright rules
329 http://www.jukkarannila.fi/lausunnot.html#nro_46
330
- 331 EN: Opinion 51: European Area of Skills and Qualifications
332 http://www.jukkarannila.fi/lausunnot.html#nro_51
333
- 334 EN: Opinion 52: Trusted Cloud Europe Survey
335 http://www.jukkarannila.fi/lausunnot.html#nro_52
336
- 337 EN: Opinion 53: Trade Reporting User Manual (TRUM) (Draft)
338 http://www.jukkarannila.fi/lausunnot.html#nro_53
339 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
340
- 341 EN: Opinion 55: European Energy Regulation
342 http://www.jukkarannila.fi/lausunnot.html#nro_55
343 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
344
- 345 EN: Opinion 59: Green paper on mobile Health
346 http://www.jukkarannila.fi/lausunnot.html#nro_59
347
- 348 EN: Opinion 60: Cross-border inheritance tax problems within the EU
349 http://www.jukkarannila.fi/lausunnot.html#nro_60
350
- 351 EN: Opinion 61: European Register of Products Containing Nanomaterials
352 http://www.jukkarannila.fi/lausunnot.html#nro_61
353
- 354 EN: Opinion 64: Corporate Social Responsibility - European Commission
355 http://www.jukkarannila.fi/lausunnot.html#nro_64
356

- 357 EN: Opinion 66: Net Innovation for the Work Programme 2016-2017
358 http://www.jukkarannila.fi/lausunnot.html#nro_66
359
- 360 EN: Opinion 68: European Network Code Stakeholder Committees
361 http://www.jukkarannila.fi/lausunnot.html#nro_68
362 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
363
- 364 EN: Opinion 71: Common Schema for the Disclosure of Inside Information
365 http://www.jukkarannila.fi/lausunnot.html#nro_71
366 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
367
- 368 EN: Opinion 74: Enabling the Internet of Things
369 http://www.jukkarannila.fi/lausunnot.html#nro_74
370 NOTE: Organised by Body of European Regulators for Electronic Communications (BEREC) ¹⁰
371
- 372 EN: Opinion 80: Mandatory Transparency Register
373 http://www.jukkarannila.fi/lausunnot.html#nro_80
374
- 375 EN: Opinion 84: Revision of the European Interoperability Framework
376 http://www.jukkarannila.fi/lausunnot.html#nro_84
377
- 378 EN: Opinion 86: 2016 Annual Colloquium on fundamental rights
379 http://www.jukkarannila.fi/lausunnot.html#nro_86
380
- 381 EN: Opinion 88: Evaluation and Review of the ePrivacy Directive
382 http://www.jukkarannila.fi/lausunnot.html#nro_88
383
- 384 EN: Opinion 89: BEREC Guidelines for net neutrality rules
385 http://www.jukkarannila.fi/lausunnot.html#nro_89
386 NOTE: Organised by Body of European Regulators for Electronic Communications (BEREC)
387
- 388 EN: Opinion 93: Safety of apps and other non-embedded software
389 http://www.jukkarannila.fi/lausunnot.html#nro_93
390
- 391 EN: Opinion 95: Targeted consultation on eForms
392 http://www.jukkarannila.fi/lausunnot.html#nro_95
393
- 394 EN: Opinion 97: COM(2016) 882 final - 2016/0408 (COD)
395 http://www.jukkarannila.fi/lausunnot.html#nro_97
396
- 397 EN: Opinion 98: Opinions related to six (6) co-decision (COD) proposals
398 http://www.jukkarannila.fi/lausunnot.html#nro_98
399
400

¹⁰ <http://www.berec.europa.eu>, Body of European Regulators for Electronic Communications (BEREC)

- 401 EN: Opinion 99: COM(2016)0863 - European Union Agency for the Cooperation of Energy
402 Regulators. Recast
403 http://www.jukkarannila.fi/lausunnot.html#nro_99
404
- 405 EN: Opinion 100: Protection of personal data (EU)
406 http://www.jukkarannila.fi/lausunnot.html#nro_100
407
- 408 EN: Opinion 101: Governance of the Energy Union
409 http://www.jukkarannila.fi/lausunnot.html#nro_101
410
- 411 EN: Opinion 102: Smart Wearables
412 http://www.jukkarannila.fi/lausunnot.html#nro_102
413
- 414 EN: Opinion 106: Review of the European Union Agency for Network and Information Security
415 (ENISA)
416 http://www.jukkarannila.fi/lausunnot.html#nro_106
417
- 418 EN: Opinion 108: Single Digital Gateway
419 http://www.jukkarannila.fi/lausunnot.html#nro_108
420
- 421 EN: Opinion 110: Technical arrangements / Information systems / Union Customs Code
422 http://www.jukkarannila.fi/lausunnot.html#nro_110
423
- 424 EN: Opinion 111: Interoperability of information systems for migration and security
425 http://www.jukkarannila.fi/lausunnot.html#nro_111
426
- 427 EN: Opinion 113: Transform of health and care
428 http://www.jukkarannila.fi/lausunnot.html#nro_113
429
- 430 EN: Opinion 114: Premium content on ECS markets and the effect of devices on the open use of the
431 Internet
432 http://www.jukkarannila.fi/lausunnot.html#nro_114
433 NOTE: Organised by Body of European Regulators for Electronic Communications (BEREC)
434
- 435 EN: Opinion 118: Fake news and online disinformation
436 http://www.jukkarannila.fi/lausunnot.html#nro_118
437
- 438 EN: Opinion 119: European Social Security Number
439 http://www.jukkarannila.fi/lausunnot.html#nro_119
440
- 441 EN: Opinion 120: European Labour Authority
442 http://www.jukkarannila.fi/lausunnot.html#nro_120
443
- 444 EN: Opinion 121: 2nd Data Package
445 http://www.jukkarannila.fi/lausunnot.html#nro_121

- 446
447 EN: Opinion 122: Proposal to create a cybersecurity competence network with a European
448 Cybersecurity Research and Competence Centre
449 http://www.jukkarannila.fi/lausunnot.html#nro_122
450
451 EN: Opinion 123: Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF
452 THE COUNCIL on the re-use of public sector information (recast)
453 http://www.jukkarannila.fi/lausunnot.html#nro_123
454
455 EN: Opinion 125: Security of identity cards of Union citizens and of residence documents
456 http://www.jukkarannila.fi/lausunnot.html#nro_125
457
458 EN: Opinion 128: Summertime arrangements
459 http://www.jukkarannila.fi/lausunnot.html#nro_128
460
461 EN: Opinion 129: Format for a European Electronic Health Record (EHR) Exchange
462 http://www.jukkarannila.fi/lausunnot.html#nro_129
463
464 EN: Opinion 132: Informative guidance on the Regulation on the Free flow of non-personal data
465 http://www.jukkarannila.fi/lausunnot.html#nro_132
466
467 EN: Opinion 133: standard forms for the publication of notices in the field of public procurement
468 ("eForms")
469 http://www.jukkarannila.fi/lausunnot.html#nro_133
470
471 EN: Opinion 134: Update Implementing act on technical arrangements for the systems defined by
472 UCC
473 http://www.jukkarannila.fi/lausunnot.html#nro_134
474
475 EN: Opinion 139: Information management system for official controls Regulation (IMSOC)
476 http://www.jukkarannila.fi/lausunnot.html#nro_139
477
478 EN: Opinion 141: Farm Accountancy Data Network
479 http://www.jukkarannila.fi/lausunnot.html#nro_141
480
481 EN: Opinion 142: Horizon Europe (two consultations)
482 http://www.jukkarannila.fi/lausunnot.html#nro_142
483
484 EN: Opinion 144: Digitisation and online access of cultural material and digital preservation
485 (evaluation)
486 http://www.jukkarannila.fi/lausunnot.html#nro_144
487
488 EN: Opinion 146: Draft CWA by the CEN/WS - Journalism Trust Initiative
489 http://www.jukkarannila.fi/lausunnot.html#nro_146
490 NOTE: Organised by the European Committee for Standardization (CEN)

491

492 EN: Opinion 147: EU customs procedures - developing and upgrading electronic systems

493 http://www.jukkarannila.fi/lausunnot.html#nro_147

494

495 EN: Opinion 152: Revision of the Non-Financial Reporting Directive

496 http://www.jukkarannila.fi/lausunnot.html#nro_152

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501 My opinions to the previous and relevant consultations – there consultations were mostly organised
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503 <http://www.jukkarannila.fi/lausunnot.html>

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507 [Continues on the next page]

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ANNEX 2

510 DISCLAIMERS

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523

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