

JOINT DECLARATION OF THE MINISTERS OF FINANCE OF THE REPUBLIC OF POLAND
AND THE FEDERAL REPUBLIC OF GERMANY REGARDING TAXATION

We, the Ministers of Finance of the Republic of Poland and the Federal Republic of Germany met on 2 November 2018 to discuss issues connected inter alia to taxation and decided to issue the following statement.

We recognize that the international economy undergoes significant structural changes which create unprecedented opportunities for pursuing economic growth and social cohesion. In particular, digitalisation and robotisation as well as the development of artificial intelligence may significantly increase productivity of which the benefits can be spread in society. At the same time, such developments can expose our tax systems to tax avoidance and fraud practices.

We therefore consider it to be of paramount importance to provide a fair and stable environment supporting genuine, value-enhancing business activities. It is of priority that our tax systems foster productive activities, while at the same time preventing attempts to avoid taxation using artificial structures.

Therefore, we declare to continue mutual cooperation of the Governments of the Republic of Poland and the Federal Republic of Germany in European and international initiatives aimed at fighting against base erosion and profit shifting to ensure a sufficient level of taxation of all market participants.

Simultaneously, we emphasise the need to maintain competitiveness of our tax systems in light of the developments that are taking place internationally and in particular countries. To meet this objective, experience with best practices of our tax administrations should be exchanged.



Ms. Teresa Czerwińska
Minister of Finance



Mr. Olaf Scholz
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