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**Fiscal Committee****16 June 2014**1. **Commission launches state aid investigation into tax rulings concerning Apple, Starbucks and Fiat Finance and Trade**

[On](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/vat_committee/guidelines-vat-committee-meetings_en.pdf) 11 June 2014, the European Commission announced that it has initiated in-depth investigations into tax rulings by the tax authorities of Ireland, Luxembourg and the Netherlands on transfer pricing arrangements of Apple, Starbucks and Fiat Finance and Trade. Tax rulings may involve state aid within the meaning of EU rules if they are used to provide selective advantages to a specific company or group of companies. The arrangements in question concern the taxable basis which, as the Commission suspects, could be underestimated; they do not relate to the applicable tax rate. The opening of in-depth investigations gives third parties the possibility to comment but does not prejudge the outcome of the findings.* Press release: [EN](http://europa.eu/rapid/press-release_IP-14-663_en.htm?locale=en) ([FR](http://europa.eu/rapid/press-release_IP-14-663_fr.htm) [DE](http://europa.eu/rapid/press-release_IP-14-663_de.htm) [NL](http://europa.eu/rapid/press-release_IP-14-663_nl.htm) available)

**2-  Overview on recommendations in Country-Specific Recommendations**The European Commission has published an overview on tax recommendations to EU member states contained in its Country-Specific Recommendations, issued on 2 June 2014 (see previous issue of CFE´s Tax Top 5).* Overview : [EN](http://ec.europa.eu/taxation_customs/taxation/gen_info/good_governance_matters/european_semester/index_en.htm) (DE FR available)

**3- Commission decides on composition of Group of experts on removing tax problems facing individuals who are active across borders within the EU**The European Commission has taken its decision on the composition of the “Group of experts on removing tax problems facing individuals who are active across borders within the EU” that will consult the Commission in the resolution of inheritance and other tax issues of individuals until the end of 2014. The CFE has been accepted to the group which will meet for the first time on 30 June. More information will be available soon on the dedicated Commission website.* [Expert group on Commission website](http://ec.europa.eu/taxation_customs/taxation/individuals/expert_group/index_en.htm) (DE, FR available)

**4- ECJ rules on VAT treatment of discount cards**According to a judgment delivered by the European Court of Justice on 12 June 2014 in the preliminary ruling case C‑461/12, Granton Advertising,  from a Dutch Court, the sale of a discount card does not constitute a transaction in ‘other securities’ or concerning ‘other negotiable instruments’ to be exempted from VAT. * Judgment: [EN](http://curia.europa.eu/juris/document/document.jsf?text=&docid=153578&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=89086) (all EU languages)
* Opinion of Advocate-General Juliane Kokott : [EN](http://curia.europa.eu/juris/document/document.jsf?text=&docid=143522&pageIndex=0&doclang=en&mode=lst&dir=&occ=first&part=1&cid=89086) (all EU languages)

\*\*\*\*\**The selection of the remitted material has been prepared by Piergiorgio Valente / Filipa Correia / Rudolf Reibel* [*www.cfe-eutax.org*](http://www.cfe-eutax.org) |
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