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**Fiscal Committee****14 July 2014**1. **Commission sets up expert group for automatic exchange of financial account information**

On 11 July 2014, the European Commission announced the setting up of a new expert group dealing specifically with the EU [Savings Taxation Directive](http://ec.europa.eu/taxation_customs/taxation/personal_tax/savings_tax/index_en.htm) and [Directive on Administrative Co-operation in Direct Taxation](http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/mutual_assistance/direct_tax_directive/index_en.htm). The group will advise the Commission on the alignment of these with the yet-to-be-adopted OECD global standard on automatic exchange of financial account information. The mandate of the new expert group will last until June 2017. The Commission has invited organisations representing financial sector businesses and other organisations involved in good tax governance and promoting tax compliance to apply until 8 August 2014.* [Commission website](http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/mutual_assistance/financial_account_information/index_en.htm)
* [Call for applications](http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_cooperation/mutual_assistance/financial_account/call_for_applications_en.pdf)
1. **France referred to ECJ regarding donations to foreign general-interest bodies**

On 10 July 2014, the European Commission has decided to refer France to the EU Court of Justice regarding its tax system for donations made to bodies pursuing general-interest objectives. France exempts donations and bequests to public or public-interest bodies, including charities, that exclusively allocate their resources to science, culture or art, from registration duties where these are established and carry out their activities in France. Such organisations having a registered office in another EU or EEA Member State only benefit from this exemption if France has concluded a reciprocity agreement with their country.-      [Press release](http://europa.eu/rapid/press-release_IP-14-808_en.htm)-      [July infringement package](http://europa.eu/rapid/press-release_MEMO-14-470_en.htm) (including other tax infringement cases)1. **Commission questions tax exemptions for Dutch public companies**

On 10 July 2014, the European Commission has opened an in-depth investigation to verify whether exemptions from corporate tax granted under Dutch law to public companies, including port operators, are in line with EU state aid rules. The Commission has concerns that exempting certain companies merely because they are publicly owned may give them an advantage over their competitors. The opening of an in-depth investigation gives interested parties an opportunity to submit comments on the measures under assessment; it does not prejudge the outcome. Separately, the Commission is also gathering information on taxation of ports in other Member States. The Commission is also examining the tax regimes for ports in France, Belgium and Germany.* [Press release](http://europa.eu/rapid/press-release_IP-14-794_de.htm?locale=de)
* [July infringement package](http://europa.eu/rapid/press-release_MEMO-14-470_en.htm) (including other tax infringement cases)
1. **Commission ask France to levy VAT on sport events**

On 10 July 2014, the European Commission has asked France to levy VAT on tickets for admission to matches and other sport events which are not subject to entertainment tax. Under the VAT Directive, admission fees for sport events should normally be subject to VAT. France grants a total VAT exemption. As a transitional measure and by derogation from the VAT Directive, France has been allowed to maintain an exemption in the case where entertainment tax applies to such events. The conditions have however changed to the extent that France has allowed its municipalities to exempt sport events from entertainment tax. The Commission therefore takes the view that, in this case, the VAT exemption should no longer exist.The request takes the form of a reasoned opinion, giving France two months to comply with the Commission´s request.* [July infringement package](http://europa.eu/rapid/press-release_MEMO-14-470_en.htm) (including other tax infringement cases)
1. **EP Committees vote their chairs / Juncker reported to be in favour of CCCTB and EU tax**

The new European Parliament Committees have met on 7 July 2014 and elected their chairs. Roberto Gualtieri (Italian Social Democrats) will chair the Economic and Monetary Affairs Committee (ECON) and Vicky Ford (UK Conservatives) the Internal Market and Consumer Protection Committee (IMCO). The Legal Affairs (JURI) and Civil Liberties, Justice and Home Affairs (LIBE) Committees will be chaired by Pavel Svoboda (Czech Christian Democrats) and Claude Moraes (UK Labour Party) respectively.According to press reports, Jean-Claude Juncker, who still needs to be approved by the Parliament as Commission president, has made concessions to different EP groups. To ALDE (Liberals), he expressed his support for a CCCTB and an own source of tax revenue for the EU.* [ECON members](http://www.europarl.europa.eu/committees/en/econ/members.html#menuzone)
* [IMCO members](http://www.europarl.europa.eu/committees/en/imco/members.html#menuzone)
* [JURI members](http://www.europarl.europa.eu/committees/en/juri/members.html#menuzone)
* [LIBE members](http://www.europarl.europa.eu/committees/en/libe/members.html#menuzone)
1. **Additional VAT Mini One Stop Shop Guidelines available in 24 languages**

The additional guidelines for the VAT mini one stop shop for e-services, telecom and broadcasting published by the European Commission on 19 June 2014 have now been made available in all 24 EU languages. The mini one stop shop rules will apply as of 2015.* [Additional guidelines: all language versions](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/one-stop_add_guidelines_xx.pdf)

1. **Council formally adopts revised Parent-Subsidiary Directive**

On 8 July 2014, the EU Ecofin Council formally adopted the amendment the EU Parent-Subsidiary Directive introducing a subject to tax clause. Political agreement on this issue had been reached on 20 June.* [Council press release](http://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/143709.pdf)
* [Explanation and text of the PSD amendment](http://register.consilium.europa.eu/doc/srv?l=EN&f=ST%2010419%202014%20INIT)

\*\*\*\*\**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)*Follow us on* [Linked in](http://www.linkedin.com/company/confederation-fiscal-europeene?trk=company_name) cid:image002.png@01CF99DB.C42B66E0 |
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