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**Fiscal Committee****6 October 2014**1. **Taxes and state aid: Commission extends investigation into Gibraltar corporate tax regime to include rulings / no confirmation of outcome of Apple, Starbucks and Fiat cases**

On 1 October 2014, the European Commission has extended the scope of its ongoing state aid investigation into the Gibraltar corporate tax regime to the jurisdiction´s tax rulings practice which allows companies to ask for advance confirmation of whether certain income, generated by companies incorporated in Gibraltar or that carried out an activity which generates income, are subject to taxation in Gibraltar. After having assessed 165 tax rulings, the Commission suspects that the Gibraltar tax authorities generally grant formal tax rulings without performing an adequate evaluation. The extension of an in-depth investigation gives interested third parties an opportunity to comment but does not prejudge the outcome.Media reports from 28 September 2014 that the Commission has concluded that tax rulings bv the Irish tax administration in the case of Apple were illegal state aid (see last week´s Tax Top 5) have to date not been confirmed, but on 30 September, the Commission published its decisions of 11 June 2014 on the opening of the investigations concerning Apple and Fiat Finance.* [Press release of 16 October 2013](http://europa.eu/rapid/press-release_IP-13-955_en.htm) (opening of investigations into Gibraltar scheme)
* [Press release of 1 October 2014](http://europa.eu/rapid/press-release_IP-14-1073_en.htm) (extension to tax rulings practice)
* [Opening of investigations into Irish tax rulings concerning Apple, 11 June 2014](http://ec.europa.eu/competition/state_aid/cases/253200/253200_1582634_87_2.pdf)
* [Opening of investigations into Luxembourg tax rulings concerning Fiat Finance, 11 June 2014](http://ec.europa.eu/competition/state_aid/cases/253203/253203_1582635_49_2.pdf)
1. **VAT: CJEU decides on the place of supply of goods made fit for purpose in the member state of the recipient**

On 2 October 2014, the EU Court of Justice (CJEU) decided on the French preliminary ruling case Fonderie 2A (C-446/13) on the place of supply of metal parts sold by a company in Italy to a person established in France, which the vendor has had painted by a third company in France to make them fit for purpose, before having them dispatched by that third company to the recipient. The CJEU ruled that such supplies must be deemed to be in the member state of the recipient, France.* [Judgment](http://curia.europa.eu/juris/document/document.jsf?text=&docid=158190&pageIndex=0&doclang=en&mode=lst&dir=&occ=first&part=1&cid=114788)
* [Opinion](http://curia.europa.eu/juris/document/document.jsf?text=&docid=154539&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=114788) of Advocate-General Kokott
1. **Commission renews mandate for VAT Expert Group – CFE and members included**

On 6 October 2014, the European Commission published its decision on the composition of the VAT Expert Group for its second two-year term starting on 1 October 2014. Among the 34 associations and firms and 6 individuals selected are the CFE, 5 CFE member organisations (from Croatia, the Czech Republic, Ireland, Malta and the UK) and one member of the CFE Fiscal Committee (Paolo Centore, Italy).* [Decision of 25 September 2014](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/expert_group/dg_decision.pdf)

\*\*\*\*\**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:image004.png@01CFAA5C.15EA1810 |
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