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**Fiscal Committee****1 December 2014**1. **Commission refers Spain to CJEU for discriminatory tax treatment of investments in non-resident companies**

               On 26 November 2014, the European Commission decided to refer Spain to the EU Court of Justice (CJEU) to ensure that the Spanish legislation on taxation of investments in non-resident companies complies with EU law. Under the Spanish provisions, the tax treatment for foreign-sourced dividends (i.e. dividends distributed by a non-resident company to a Spanish company) is more burdensome than the one applied to domestic-sourced dividends (i.e. dividends distributed by companies resident in Spain), as further conditions, e.g. on volume of income and level of shareholder participation, must be met in order to benefit from the tax advantage. In other cases, the tax advantage is not available for foreign-sourced dividends.* Press release: [EN](http://europa.eu/rapid/press-release_IP-14-2136_en.htm) (DE ES FR available)
1. **Commission takes Spain to Court for discriminatory inheritance tax treatment of public debt bonds**

On 26 November 2014, the European Commission decided to refer Spain to the CJEU to ensure that the inheritance and gift tax legislation of the territory of Bizkaiacomplies with EU law. Under these provisions*,* public debt issued by the local administrationsbenefits from a preferential inheritance tax treatment compared to that applied to similar titles issued in other EU/EEA states.* Press release: [EN](http://europa.eu/rapid/press-release_IP-14-2135_en.htm) (DE ES FR available)
1. **Commission asks Romania to stop discriminatory treatment of non-residents receiving income from Romania**

On 26 November 2014, the European Commission requested Romania to amend its rules on the taxation of income from independent activities of non-resident individuals. In Romania, resident individuals receiving  income from Romania can deduct the related business expenses. Such possibility does not exist for individuals residing in another EU/EEA state, unless they have a permanent establishment in Romania. The Commission considers that this constitutes a restriction to the freedom to provide services and to the free movement of capital for which it sees no valid justification. The request takes the form of a reasoned opinion. In the absence of a satisfactory response within two months, the Commission may refer the matter to the CJEU.* [November infringement package](http://europa.eu/rapid/press-release_MEMO-14-2130_en.htm)
1. **OECD publishes 2013 MAP statistics**

On 25 November 2014, the OECD has published its statistics on mutual agreement procedures (MAP) opened, pending or concluded in 2013. Statistics show that the number both of new and pending cases has almost doubled since 2006, with a sharp increase in 2013. The average reported cycle time for cases completed, closed or withdrawn shows a slight decrease from 25.46 months in 2012 to 23.57 months in 2013, but no long-term trend can be observed.Action 14 of the OECD BEPS Action Plan presented in July 2013 aims to make dispute resolution more effective.* News release: [EN](http://www.oecd.org/tax/dispute/oecd-releases-2013-mutual-agreement-procedure-statistics.htm) (FR available)
* Statistics: [EN](http://www.oecd.org/ctp/dispute/map-statistics-2013.htm) (FR available)

\*\*\*\*\**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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