|  |  |  |
| --- | --- | --- |
| |  |  | | --- | --- | | cid:image001.jpg@01D012D8.FB763B90 |  |   **Fiscal Committee**    **8 December 2014**   1. **France, Germany and Italy call for EU “Anti-BEPS Directive”**     On 28 November 2014, the finance ministers of France, Germany and Italy sent a joint letter to EU tax Commissioner Pierre Moscovici, asking the Commission to propose a comprehensive EU Directive to counter BEPS (base erosion and profit shifting by multinational enterprises). The Directive should contain a “general principle of effective taxation”, according to which the benefits of the Parent-Subsidiary and the Interest & Royalties Directive should be denied if they do not lead to effective taxation. Member states should adopt this Directive by the end of 2015. The ministers express their support for the European Commission´s recent initiative to oblige member states to automatically exchange among each other information on international tax rulings, including transfer pricing matters. They also require registers of beneficial owners of companies, to be available to tax administrations.  Other issues touched upon are patent box regimes, agreed counter-measures against tax havens and a common GAAR (general anti abuse rules).   * [Letter](http://www.financialtransparency.org/wp-content/uploads/2014/12/Letter3Ministers.pdf?80f948) of 28 November 2014  1. **Contact points for 2015 VAT changes**   On 5 December 2014, the European Commission has published a list of national contact points for any questions of operators regarding the 2015 changes to VAT on electronic, telecommunication and broadcasting services.   * [List of national contact points](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/telecom/list_contact_vat.pdf)  1. **OECD BEPS webcast on 15 December 2014**   Registration for the next OECD webcast on 15 December 2014 (15-16:00 CET) on latest developments on the OECD Action Plan on BEPS is now open.   * [Registration](http://www.oecd.org/tax/beps-webcasts.htm)   \*\*\*\*\*  *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@01D012D8.FB763B90 |
|  |