|  |  |  |
| --- | --- | --- |
| |  |  | | --- | --- | | cid:image002.jpg@01D02E6F.1E08DFD0 |  |   **Fiscal Committee**    **12 January 2015**  **1.       Tax rulings and state aid: Commission extends information enquiry to all member states**  On 17 December 2014, the European Commission has enlarged the enquiry into the tax ruling practice under EU state aid rules, now asking  all member states to provide information about their tax ruling practice, in particular to confirm whether they provide tax rulings, and to request a list of all companies that have received a tax ruling from 2010 to 2013.  -          [Press release](http://europa.eu/rapid/press-release_IP-14-2742_en.htm), 17 December 2014 (EN, DE, FR)  **2.       Fairness in taxation among Commission´s 2015  priorities**  On 15 December, the European Commission published its 2015 work programme, including a roadmap containing 23 priorities for action to be taken by the end of 2015. One of these is titled “A Fairer Approach to Taxation”, announcing measures to move to a system on the basis of which the country where profits are generated is also the country of taxation, including in the digital economy. The Commission observes that this would require agreement on a Common Consolidated Corporate Tax Base. There would be a swift proposal concerning the automatic exchange of information between tax authorities on cross-border tax rulings. The Commission is also planning to withdraw 80 (of 450 pending) legislative proposals, including the revision of the EU Energy Tax Directive proposed in 2011. Other proposals to be withdrawn concern taxes related to passenger cars and the approximation of excise duty rates for alcohol/ic beverages.  -          [Press release](http://europa.eu/rapid/press-release_IP-14-2703_en.htm) of 15 December 2014: All EU languages  -          [Work programme](http://ec.europa.eu/atwork/pdf/cwp_2015_xx.pdf): All EU languages  **3.       Diverted profits tax discussed in UK House of Commons**  On 7 January 2015, the UK´s House of Commons debated the newly proposed diverted profits tax, designed to discourage international businesses from shifting profits.  -          [Meeting record](http://www.publications.parliament.uk/pa/cm201415/cmhansrd/cm150107/halltext/150107h0001.htm), 7 January 2015  \*\*\*\*\*  *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 |
|  |