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| |  |  | | --- | --- | | cid:image002.jpg@01D033F5.B144E1F0 |  |   **Fiscal Committee**    **19 January 2015**  **1.       Taxes and state aid: Commission publishes decision to open investigation into Amazon´s transfer pricing arrangements  with Luxembourg**  On 16 December 2014, the European Commission has published the non-confidential version of the decision taken on 7 October 2014 to open an in-depth investigation into transfer pricing arrangements on corporate taxation of Amazon in Luxembourg.  -          Decision (reference no. 38944) of 7 October 2014 ([EN](http://ec.europa.eu/competition/state_aid/cases/254685/254685_1614265_70_2.pdf)) ([FR](http://ec.europa.eu/competition/state_aid/cases/254685/254685_1614268_71_2.pdf))  **2.       Taxes and state aid: EP to launch enquiry committee**  After a failed first attempt in December 2014, a sufficient number of 188 members of the European Parliament demanded EP President Martin Schulz on 14 January 2015 to set up an enquiry committee, dealing with the question whether EU member states have infringed EU state aid rules by granting an advantageous tax treatment to multinational companies in the past. The parties supporting the initiative managed to gather a number of dissenting MEPs from the EPP and S&D groups which had blocked the first attempt. The EP´s Conference of Presidents, which also includes  the EP´s vice-presidents from the other parties, will set up the terms of reference agreement on which is expected on 5 February 2015. The terms of reference will then have to be approved by the EP plenary in February.  **3.       Commission publishes updated VAT tables**  The European Commission has updated its tables on the different VAT rates applied in EU member states to 1 January 2015. The lists also include information on the evolution of the rates since the introduction of VAT.  -          Updated VAT tables ([EN DE FR](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_xx.pdf))  **4.       Professional Law: Rules on consumer contracts apply to lawyer´s engagement with client**  The EU Court of Justice decided on 15 January 2015 in the preliminary ruling case C-537/13, Šiba, upon reference by the Lithuanian Supreme Court that the EU Directive on unfair terms in consumer contracts 93/13/EEC may also apply to standard terms of contracts for the provision of legal services between a lawyer and a client. A lawyer is thus to be considered a “seller” or “supplier” in the sense of the Directive, despite his exercise of a liberal profession. The Directive 93/13/EEC has been amended by the EU Consumer Rights Directive 2011/83/EU which was not yet in force at the time of the case at issue but it seems likely that the Court would decide in the same way for a contract concluded today by a tax adviser and his/her consumer client.  -          Judgment: [EN](http://curia.europa.eu/juris/document/document.jsf?text=&docid=161389&pageIndex=0&doclang=en&mode=lst&dir=&occ=first&part=1&cid=104812) (all EU languages)  \*\*\*\*\*  *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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