|  |  |  |
| --- | --- | --- |
|

|  |  |
| --- | --- |
| cid:image002.jpg@01D03961.3C882270 |  |

**Fiscal Committee****26 January 2015****1.       CJEU rules on definition of “letting of immovable property” in VAT**On 22 January 2015, the EU Court of Justice decided in preliminary ruling case C-55/14, *Stade Luc Varenne*, upon reference by a Belgian court that making available, for consideration, a football stadium under a contract reserving certain rights and prerogatives to the stadium owner and providing for the supply, by the owner, of various services, including services of maintenance, cleaning, repair and upgrading, representing 80% of the charge which is agreed, does not constitute, as a general rule, a ‘letting of immovable property’ within the meaning of that provision.-          Judgment: [EN](http://curia.europa.eu/juris/document/document.jsf?text=&docid=161607&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=46716) (All EU languages)**2.       OECD publishes comments received on tax treaty abuse, PE status, dispute resolution and low value-adding services**The OECD has recently published the comments received from stakeholders on four discussion drafts released in late 2014. CFE has commented on three of these, together with AOTCA, the association representing tax professionals in Asia and Australia.-          Tax treaty abuse (BEPS Action 6): [All stakeholder comments](http://www.oecd.org/ctp/treaties/public-comments-action-6-follow-up-prevent-treaty-abuse.pdf)  /   [CFE and AOTCA Opinion Statement](http://www.cfe-eutax.org/node/4094)-          Artificial avoidance of Permanent Establishment status (BEPS Action 7): [All stakeholder comments](http://www.oecd.org/tax/treaties/public-comments-action-7-prevent-artificial-avoidance-pe-status.pdf)  /   [CFE and AOTCA Opinion Statement](http://www.cfe-eutax.org/node/4092)-          Making dispute resolution mechanisms more effective (BEPS Action 14): [All stakeholder comments](http://www.oecd.org/tax/treaties/public-comments-action-7-prevent-artificial-avoidance-pe-status.pdf)  /   [CFE and AOTCA Opinion Statement](http://www.cfe-eutax.org/node/4095)-          Low value-adding intra-group services (part of BEPS Action 10): [All stakeholder comments](http://www.oecd.org/ctp/transfer-pricing/public-comments-action-10-low-value-adding-intra-group-services.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 |
|  |