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| |  |  | | --- | --- | | cid:image002.jpg@01D054F1.A7905550 |  |   **Fiscal Committee**    **2 March 2015**  **1.       CJEU dismisses German inheritance tax dicrimination**  On 24 February 2015, the EU Court of Justice (CJEU) decided on the German preliminary ruling case C‑559/13, Grünewald, upon reference by the German Court of Finance. The CJEU held that a member state must allow a non-resident taxpayer who has received in that state commercial income from shares in a business which were transferred to him by a relative in the course of a gift by way of anticipated succession to deduct from that income the annuities which he has paid to that relative in consideration for that gift, whereas that legislation allows a resident taxpayer to make such a deduction.  -            Judgment: [All EU languages](http://curia.europa.eu/juris/document/document.jsf?text=&docid=162422&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=134501)  **2.       Commission refers Germany to CJEU for limitation of VAT exemption of shared services**  On 26 February 2015, the European Commission has decided to refer Germany to the CJEU because of its VAT legislation on exemptions for cost sharing groups. Cost sharing groups are associations of taxpayers for the purpose of purchasing services from third parties. According to the VAT Directive, services supplied by cost sharing groups to their members are exempt from VAT if the members' activities are exempted from VAT, the shared services are directly necessary for the members' activities, the group claims exact reimbursement of each member's share of the joint expenses and finally, such exemption does not cause distortions of competition. However, the VAT Directive does not limit the exemption to any particular sector, as German law, for health and medical services.  -          February infringement package : [All EU languages](http://europa.eu/rapid/press-release_MEMO-15-4489_en.htm)  -          More detailed press release : [DE/EN/FR](http://europa.eu/rapid/press-release_IP-15-4493_en.htm)  **3.       Infringement actions on registration tax on motor vehicles against Finland, Ireland and Portugal**  On 26 February 2015, the European Commission referred Portugal to the CJEU for its car registration tax for imported second-hand vehicles which, according to the Commission, does not sufficiently take into account depreciation. On the same day, the Commission decided to send reasoned opinions to Finland and Ireland for their tax treatment of motor vehicles rented and leased in another member state and registered by a resident, demanding that in such cases, only a proportionate amount of car tax should be levied. The Commission also criticised the administrative burden for such cases.  -          February infringement package : [All EU languages](http://europa.eu/rapid/press-release_MEMO-15-4489_en.htm)  -          Press release: [PT/DE/EN/FR](http://europa.eu/rapid/press-release_IP-15-4495_en.htm)  **4.       New EP Committee on tax rulings elects its chairs**  On 26 February 2015, the European Parliament´s Special Committee on Tax Rulings elected Alain Lamassoure (EPP, FR) as its chair at its constituent meeting. As vice-chairs, the committee elected Bernd Lucke (ECR, DE), Marisa Matias (GUE/NGL, PT) and Eva Joly (Greens/EFA, FR). Rapporteurs will be appointed on 9 March. The committee will look into EU member states’ tax rulings since 1991 and review how the European Commission currently applies its state aid rules with regard to rulings. Moreover, the committee will seek to establish any negative effects that aggressive tax planning has had on public finances and will deliver recommendations for the future.  -          Press release: [EN/FR](http://www.europarl.europa.eu/news/en/news-room/content/20150226IPR27802/html/Alain-Lamassoure-elected-chair-of-Special-Committee-on-Tax-Rulings)  -          Mandate of the Committee: [All EU languages](http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P8-TA-2015-0039+0+DOC+XML+V0//EN&language=EN)  \*\*\*\*\*  *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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