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| |  |  | | --- | --- | | cid:image001.jpg@01D0A2A8.073B32F0 |  |     **9 June 2015**  **1.         Commission requests individual tax rulings from 15 member states**  On 8 June 2015, the European Commission has ordered 15 EU member states to submit a substantial number of individual tax rulings at which the Commission intends to have a closer look to assess whether they respect EU state aid rules. Reportedly, this group includes, among others, Austria, France, Germany, Italy and Spain. This request is based on the information the Commission has received from the 26 member states which responded to its request of December 2014 to submit general information on their tax rulings practices. Estonia and Poland have not yet complied with that request. The Commission ordered these two countries yesterday to submit the missing information within one month.  -          Press release: [EN](http://europa.eu/rapid/press-release_IP-15-5140_en.htm) /[FR](http://europa.eu/rapid/press-release_IP-15-5140_fr.htm)/[DE](http://europa.eu/rapid/press-release_IP-15-5140_de.htm)/[ET](http://europa.eu/rapid/press-release_IP-15-5140_et.htm)/PL)  **2.       CJEU limits UK VAT reduction on energy-saving materials**  On 4 June 2015, the EU Court of Justice (CJEU) decided in the infringement case C-161/14 against the UK that the country could not apply a reduced VAT rate to supplies of energy-saving materials and their installation in residential accommodation if there is no social policy purpose, they don´t concern private dwellings or the materials supplied account for a significant part of the value of the services.  -          Press release (no.65/2015): [EN](http://curia.europa.eu/jcms/jcms/Jo2_16799) / [ES](http://curia.europa.eu/jcms/jcms/P_159463/) / [CS](http://curia.europa.eu/jcms/jcms/P_159467/) / [DE](http://curia.europa.eu/jcms/jcms/P_159462/) / [FR](http://curia.europa.eu/jcms/jcms/P_159326/) / [IT](http://curia.europa.eu/jcms/jcms/P_159465/)/ [PT](http://curia.europa.eu/jcms/jcms/P_159466/) /[SK](http://curia.europa.eu/jcms/jcms/P_159469/)  -          Judgment: [EN](http://curia.europa.eu/juris/document/document.jsf?text=&docid=164731&pageIndex=0&doclang=EN&mode=lst&dir=&occ=first&part=1&cid=227043) (FR available)  **3.         OECD presents  country by country reporting implementation package**  On 8 June 2015, the OECD presented its implementation package for its country by country reporting standard (BEPS Action 13) in transfer pricing, issued in September 2014.  The reporting standard will require multinational enterprises to provide aggregate information annually, in each jurisdiction where they do business, relating to the global allocation of income and taxes paid, together with other indicators of the location of economic activity within their group, as well as information about which entities do business in a particular jurisdiction and the business activities each entity engages in. The new implementation package consists of model legislation requiring the ultimate parent entity of a multinational group to file the country-by-country report in its jurisdiction of residence, including backup filing requirements when that jurisdiction does not require filing. The package also contains three Model Competent Authority Agreements to facilitate the exchange of country-by-country reports among tax administration.  Reporting by companies to tax administrations should start in 2016 and the government-to-government information exchange in 2017.  -          Implementation package: [EN](http://www.oecd.org/tax/transfer-pricing/beps-action-13-country-by-country-reporting-implementation-package.pdf)  -          Press release, 8 June 2015: [EN](http://www.oecd.org/ctp/transfer-pricing/oecd-releases-implementation-package-for-beps-country-by-country-reporting.htm) (FR available)  -          Guidance on the Implementation of Transfer Pricing Documentation and Country-by-Country Reporting Proposals, February 2015: [EN](http://www.oecd.org/tax/transfer-pricing/beps-action-13-guidance-implementation-tp-documentation-cbc-reporting.pdf) / [FR](http://www.oecd.org/fr/ctp/instructions-relatives-a-la-documentation-des-prix-de-transfert-et-aux-declarations-pays-par-pays-9789264225404-fr.htm) / [DE](http://www.oecd.org/ctp/leitlinien-zur-verrechnungspreisdokumentation-und-landerbezogenen-berichterstattung-9789264231283-de.htm) / [ES](http://www.oecd.org/ctp/Action-13-ESP-preliminary-version.pdf)  -          Guidance on Transfer Pricing Documentation and Country-by-Country Reporting, September 2014: [EN](http://www.oecd.org/tax/transfer-pricing/beps-action-13-guidance-implementation-tp-documentation-cbc-reporting.pdf) / FR  **4.         OECD consults on transfer pricing of hard-to-value intangibles (BEPS Action 8)**  On 4 June 2015, the OECD opened a public consultation on its new discussion draft on transfer pricing rules or special measures for hard-to-value intangibles, as part of its BEPS Action Plan (Action 8). The discussion draft proposes some revisions of the BEPS Report “Guidance on Transfer Pricing Aspects of Intangibles” of September 2014. The consultation is open until 18 June 2015.  -          Discussion draft: [EN](http://www.oecd.org/ctp/transfer-pricing/discussion-draft-beps-action-8-hard-to-value-intangibles.pdf)  -          Press release, 4 June 2015: [EN](http://www.oecd.org/ctp/transfer-pricing/release-discussion-draft-beps-action-8-hard-to-value-intangibles.htm) / [FR](http://www.oecd.org/fr/ctp/prix-de-transfert/release-discussion-draft-beps-action-8-hard-to-value-intangibles.htm)  -          Guidance on Transfer Pricing Aspects of Intangibles, September 2014 : [EN](http://www.oecd.org/ctp/guidance-on-transfer-pricing-aspects-of-intangibles-9789264219212-en.htm) / [FR](http://www.oecd.org/fr/ctp/instructions-relatives-aux-aspects-interessant-les-prix-de-transfert-des-actifs-incorporels-9789264225350-fr.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@01D05A62.500B7F50 |
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