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

|  |  |
| --- | --- |
| cid:image001.jpg@01D0C4A6.068689C0 |  |

**22 July 2015****1.         CFE confirmed as EU VAT Forum member until September 2018**The European Commission has accepted the CFE as a member of the EU VAT Forum for the Forum´s second three-year term starting on 1 October 2015. The EU VAT Forum is a group of 15 organisations representing businesses and tax practitioners that meets with EU member states, moderated by the European Commission, to look for practical solutions to problems in the administration of the current VAT system, dealing e.g. with fraud and ways to improve the use of IT. The CFE representatives will remain Ian Hayes (UK) and Christian Amand (Belgium).-          EU VAT Forum on European Commission website: [EN](http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/eu_vat_forum/index_en.htm) (DE/FR available)-          List of members 2015-2018: [EN](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/eu_vat_forum/vat-forum_membres_en.pdf)**2.       Commission asks Belgium to amend its rules on tax benefits linked to personal or family situation**On 16 July 2015, the European Commission has decided to send a reasoned opinion to Belgium, asking the country to treat equally income received from Belgium and from other EU or EEA member states with regard to tax benefits linked to the personal or family situation.Belgian law provides for such tax benefits on income received in Belgium. For income originating in another state, Belgium applies a rate corresponding to the percentage of the taxpayer's total income that is accounted for by domestic income. An additional tax reduction is granted if the taxpayer's personal or family situation has not been taken into account by the tax authorities of other countries. However, no such additional reduction is granted if the state in which the income originates offers the taxpayer the option of receiving these benefits in that state, even if the taxpayer has not exercised this option.The Belgian authorities have two months to notify the Commission of the measures they intend to take. In the absence of such notification, the Commission may refer Belgium to the EU Court of Justice (CJEU).-          July infringement package: [EN](http://europa.eu/rapid/press-release_MEMO-15-5356_en.htm) (FR, DE, ES, NL, IT, PT, EL, LT, MT, RO available)**3.       CJEU : France may not make equal treatment of donations or bequests to public bodies or charitable organisations in another EU/EEA member state conditional upon bilateral agreement**On 16 July 2015, the CJEU decided in case C-485/14, Commission v. France, that France, when relieving donations and bequests to public bodies or charitable organisations from gift tax, may not impose the condition that these organisations be established in France or in an EU or EEA member state that has concluded a bilateral agreement with France, as such condition violates the free movement of capital.-          Judgment : [FR](http://curia.europa.eu/juris/document/document.jsf?text=&docid=165926&pageIndex=0&doclang=FR&mode=lst&dir=&occ=first&part=1&cid=530204)**4.       EP votes in favour of country by country publication of tax information**On 8 July 2015, the plenary of the European Parliament voted in favour of an amendment to the EU Accounting Directive introducing an obligation of large and public interest companies to publish on a an annual basis, country by country, the profits or losses made and the taxes paid on these; furthermore, large companies should publish a predefined set of “essential elements of and information regarding tax rulings”. This information would also be subject to statutory audit. The text still needs to be adopted by the EU Council with qualified majority. The European Commission is currently consulting on corporate country by country tax reporting.-        Text adopted: [EN](http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P8-TA-2015-0257+0+DOC+XML+V0//EN) (all EU languages)**5.       Platform for Tax Good Governance: Commission extends mandate and starts work on updating tax havens list**The European Commission has published a decision of 17 June 2015, extending the mandate of its advisory *Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation*until June 2019. The *Platform* in which CFE is also present was initially set up in June 2013. It includes member states, business organisations, tax professionals, academia and NGOs. The composition of the group will remain unchanged until April 2016 when a new call for applications will be launched. The scope of the group has been widened to include the upcoming CCCTB proposal, measures against non-cooperative jurisdictions, information exchange and publication of tax rulings, country by country publication of tax information, arbitration to solve double taxation and better coordination of tax audits.The Commission has started work to update its consolidated tax havens list published on 17 June 2015. That list has been criticised by the OECD and others for creating the impression of a common EU blacklist and for relying on partially outdated information. The Commission has asked member states to report, at short notice, any recent changes in national blacklists.-        Decision establishing the Platform 2015-2019: [EN/DE/FR](http://ec.europa.eu/taxation_customs/resources/documents/taxation/company_tax/fairer_corporate_taxation/platform_xx.pdf)-        Information on the Platform on the European Commission´s website: [EN](http://ec.europa.eu/taxation_customs/taxation/gen_info/good_governance_matters/platform/index_en.htm) (DE, FR available)-        OECD letter of 19 June 2015 to Global Forum members: [EN](http://www.oecd.org/tax/transparency/eucommissionsannouncementonnon-cooperativejurisdictionslettertoglobalforummembers.htm)**6.       EP extends TAXE Committee mandate**On 7 July 2015, the European Parliament extended the mandate of its *Special Committee on tax rulings and other measures similar in nature or effect* (TAXE) until the end of November 2015. The Committee has faced delays in its work due to an alleged lack of willingness of multinationals to cooperate with the Committee. On 7 September 2015, the rapporteurs Elisa Ferreira (S&D, Portugal) and Michael Theurer (ALDE, Germany) are due to present their draft report which is scheduled for EP plenary vote in November.-        TAXE Committee website: [EN](http://www.europarl.europa.eu/committees/en/taxe/home.html)-        EP legislative observatory, TAXE initiative report website: [EN](http://www.europarl.europa.eu/oeil/popups/ficheprocedure.do?lang=&reference=2015/2066%28INI%29)-        CFE replies to questions by TAXE members at the hearing of 16 April 2015: [EN](https://polcms.secure.europarl.europa.eu/cmsdata/upload/45a863c2-992e-4f64-a181-9eb2327c0381/European%20Federation%20of%20Tax%20Advisers%20-%20written%20replies%20to%20MEPs.pdf)**7.       Commission publishes study on intra-EU 2B2 supply of goods**On 13 July 2015, the Commission published a 230page study analysing five policy options for the implementation of a destination-based VAT system across the EU, focusing on the additional compliance costs of businesses that trade cross-border and on VAT fraud.-            Study: [EN](http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/ey_study_destination_principle.pdf)\*\*\*\*\**The selection of the remitted material has been prepared by Piergiorgio Valente / Filipa Correia / Rudolf Reibel**Follow us on* [Linked in](http://www.linkedin.com/company/confederation-fiscal-europeene?trk=company_name) cid:image002.png@01D05A62.500B7F50 |
|  |