



19 October 2015

1. Commission updates VAT Committee guidelines

Today, the European Commission updated its list of VAT Committee guidelines by including the guidance agreed at the Committee's 104th meeting of 4/5 June 2015, concerning intra-community transfer of goods and the definition of fixed establishment. The guidelines are not legally binding.

- All VAT Committee guidelines since 1977: [EN](#)
- Index of guidelines (MS Excel file): [EN](#)

2. EP services' briefing papers on tax rulings, IP box regimes and tax good governance topics

On 16 October 2015, the European Parliament's policy department has provided briefing papers to support the work of the Special Committee on tax rulings and other measures similar in nature or effect (TAXE). The papers concern:

- Intellectual property "box" regimes, including a survey of all 12 European IP box regimes in existence by the end of 2014, an evaluation of these regimes on the basis of the EU state aid rules and the EU Code of Conduct for business taxation, and a discussion of options to reform the taxation of IP income in order to counter profit shifting and tax base erosion;
 - EU state aid law and tax rulings, in particular the notion of selectivity;
 - Different mechanisms for exchange of information between tax administrations;
 - An overview on existing advance tax rulings systems, advance pricing agreements and other tax arrangements and how these could develop in the future;
 - Tax planning techniques applied by multinationals leading to large differences in their nominal and effective corporate tax rates; and
 - Selected issues EU countries may face when promoting tax good governance in non-EU countries.
- Supporting analyses (links to all six papers): [EN](#)

3. Advocate-General delivers opinion on VAT "self-supply" charge

On 15 October 2015, EU Court of Justice (CJEU) Advocate-General Mengozzi issued his opinion on the Dutch preliminary ruling VAT case C-128/14, Het Oudeland Beheer. The case concerns the calculation of a "self-supply" charge applying when a building is taken into use, to make a mixture of taxable and exempt supplies. Unlike the Dutch Revenue, the Advocate-General considers that the future rental payments due over the term of the lease should be included in this charge.

- Opinion: [FR](#) (several EU languages available, not EN)

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