



17 May 2016

### **1. Agreement on automatic sharing of country-by-country reporting signed by six new countries**

On 12 May 2016, Canada, China, Iceland, India, Israel and New Zealand signed the Multilateral Competent Authority Agreement for the automatic exchange of country-by-country reports, bringing the total number of signatories to 39 countries. The agreement aims to implement Action 13 of the BEPS Action Plan to ensure that tax administrations obtain a broader picture on how multinational enterprises structure their operations.

Moreover, on 13 May, five more jurisdictions including Panama committed to joining the automatic exchange of financial account information (OECD/G20 Common Reporting Standard, or CRS), bringing the number of CRS signatories to 101; Israel and Russia also signed the Multilateral Competent Authority Agreement for the implementation of the CRS, being the 81<sup>st</sup> and 82<sup>nd</sup> signatory to that agreement.

- Link to OECD press release, country by country reporting: [EN](#)
- Link to OECD press release, common reporting standard: [EN](#) (ES, FR available)
- Multilateral Competent Authority Agreement on CRS: [EN](#)
- Multilateral Competent Authority Agreement on cbc: [EN](#)

### **2. New applications available to ease search on case law at EU and national level**

The European Commission launched a new functionality on the European e-Justice Portal, the European Case Law Identifier (ECLI). This search engine allows easier search on case law published by national and international courts and tribunals. Currently, the search engine provides access to approximately 4 million case law decisions from the EU Court of Justice (CJEU), the European Patent Office, and courts in France, Spain, the Netherlands, Slovenia, Germany, the Czech Republic and Finland. The ECLI Search Engine will be further improved in terms of coverage.

Also the CJEU launched a new multilingual application, CVRIA, for smartphones and tablets, iOS and Android (note: CVRIA, not CURIA, as on the Court's website). The application is available in all EU languages. It has four sections:

- 'Case-law' latest decisions of the Courts of the CJEU (judgments, orders and opinions);
- 'Press releases': the 10 most recent press releases published by the institution;
- 'Judicial calendar': hearings, readings of Opinions and deliveries of judgments scheduled for the next five weeks;
- 'Search': access to all the case-law of the Court.

Links:

- European e-Justice Portal: [EN](#) (All EU languages)
- Direct: ECLI search engine: [EN](#) (All EU languages)

- CVRIA app via Google store: [EN](#)
- CVRIA app via iTunes: [EN](#)

### **3. CFE opinions published last week**

Since 16 May, the CFE has published the following Opinion Statements:

- PAC 1/2016 on a "Fair Taxpayer Label": [EN](#)
- FC 5/2016 on the VAT liability of directors: [EN](#)
- FC 6/2016 on improving double tax dispute resolution mechanisms: [EN](#)
- FC 7/2016 on the consequences of the CJEU judgment in case Facet et al. on the right to VAT deduction: [EN](#)

Moreover, the CFE has published Opinion Releases on the proposal for an Anti-Tax Avoidance Directive and on the OECD Final Recommendations on BEPS, summarising the key messages of CFE's earlier Opinion Statements on these matters:

- Opinion Release of 13 May 2016: Anti-Tax Avoidance Directive: [EN](#)
- Opinion Releases of 17 May 2016: BEPS Final Recommendations: [EN](#)

Lastly, the CFE has made available its National Reports on tax developments in 13 European countries since September 2015:

- CFE National Reports, Fiscal Committee, April 2016: [EN](#)

### **4. Six countries sign up to public register of beneficial ownership at anti-corruption summit**

On 12 May 2016, the Commonwealth Secretariat hosted a major conference in London dedicated to the fight against corruption titled 'Tackling Corruption Together', gathering high-level government officials, business and civil society organisations. Forty jurisdictions agreed to exchange beneficial ownership information among governments, including a number of UK crown dependencies known as tax havens. Six countries, the UK, Afghanistan, Kenya, France, the Netherlands and Nigeria went further by committing to publish registers of beneficial owners. Six more, including Australia, were reported to consider this move in future. The UK government also announced the setting-up of an international anti-corruption coordination centre in London.

- Link to UK government: [EN](#)
- Link to Guardian article: [EN](#)

### **5. CJEU judges on VAT on services carried out by municipalities**

The CJEU judged on 12 May 2016 in the Case C 520/14, Gemeente Borsele, that a regional or local authority which provides a service for the transport of schoolchildren did not carry out an economic activity and was not therefore a taxable person.

- Link to judgement [EN \(available in all languages\)](#)

### **6. European Parliament: Vote delayed on Panama Papers special committee**

In a letter of 11 May 2016, the European Parliament's legal service proposed to delay the decision to set up a special committee on the Panama Papers leak, listing a number of reasons why the creation of such committee might lack a legal basis. The presidents of the assembly's political groups decided therefore to delay the vote for three weeks. The mandate will probably be put to a plenary vote.

- Link to Politico article [EN](#)
- Legal Service EP on Draft mandate for a committee of inquiry on "Panama Papers" [EN](#)

## **7. OECD publishes new reports on Co-operative Compliance and tax service providers**

On 13 May 2016, the OECD published a number of new reports two of which are of specific relevance for tax advisers:

The report "Co-operative Tax Compliance: Building Better Tax Control Frameworks" is a follow-up to the OECD's 2013 report introducing the concept of "co-operative compliance" and deals with the design and operation of internal Tax Control Frameworks which is a key component in large businesses' compliance, and with risk management of tax administrations.

The report "Rethinking Tax Services: The Changing Role of Tax Service Providers in SME Tax Compliance" contains a special focus on tax-related services provided by other operators than tax advisers or accountants, like software companies. It provides an overview of developments and new service solutions in the area of online and mobile services and machine-to-machine communication, and new ways of interaction between SMEs and tax administration, which may significantly impact on the market for accountancy and tax advice.

- New OECD publications: [EN](#)

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