



3 October 2016

1. Commission requests Poland to implement automatic exchange of bank account information

On 29 September 2016, the European Commission published its September infringements package. The Commission called on Poland, among other actions in the package, to fully implement Council Directive 2014/107/EU on mutual assistance in the area of income and capital taxation. This Directive, which amends Directive 2011/16/EU on mandatory automatic exchange of information between national tax authorities, aims at strengthening administrative cooperation between Member States to better combat tax evasion and tax fraud. Member States were required to transpose these rules by 1 January 2016. In the absence of transposition of this Directive into national law in the required period, the Commission may refer Poland to the Court of Justice of the EU.

- September infringement package press release: [EN](#) (All EU languages)

2. OECD to hold public consultation meeting on transfer pricing

OECD will hold a public consultation meeting on transfer pricing matters on 11 - 12 October 2016 at the OECD Conference Centre in Paris. The consultation will cover attribution of profits to permanent establishments (PEs) and the revised Guidelines on profit splits. This OECD event focuses on issues dealt with under two recently published discussion drafts which discuss work under Actions 7, and 8-10 of the BEPS Action Plan. The CFE has commented on both of these discussion drafts.

- Apply for registration to this event: [Link](#)
- CFE Opinion Statement FC 12/2016 on the revised guidance on profit splits: [EN](#)
- CFE Opinion Statement FC 13/2016 on the attribution of profits to PEs: [EN](#)

3. European Commission State Aid Transparency policy brief

The European Commission's Directorate-General Competition has published a policy brief summarising the existing State aid transparency provisions. The brief explains how the transparency provisions relate to the policy context of state aid control. Specific provisions under the State Aid Modernisation programme require granting authorities at all levels to provide information about individual aid awards above €500,000.

For State aid in form of tax advantages, the notification period has been extended from six months to one year from the date of submission of the tax declaration.

- Policy brief : [EN](#)

4. Advocate-General Yves Bot delivers opinion in the “BFI” case (VAT Directive)

EU Court of Justice Advocate-General Yves Bot delivered his opinion on 29 September 2016 in the case of the Commissioners for Her Majesty’s Revenue and Customs v British Film Institute (BFI). The case concerned repayment of overpaid output VAT on the basis of the exemption of ‘cultural services’ in accordance with the Sixth VAT Directive. The Advocate General’s Opinion is suggesting that the EU Court of Justice should allow the national court to decide whether excluding BFI’s supplies from the exemption constituted a breach of “fiscal neutrality” principle thus preventing BFI from relying on “direct effect” of the EU law exemption during the period when the UK had failed to implement the EU law in its domestic legislation.

- Opinion: [EN](#) (Available in most EU languages)

5. CFE appointed member of the EU VAT Expert Group

On 30 September 2016, the European Commission appointed the CFE as a member of the VAT Expert Group for the Group’s third term (2016-2019). The VAT Expert Group is a group of organisations and individuals advising the European Commission on VAT legislation and policy. New CFE representatives will be Ms Trudy Perié from the Netherlands and Mr Jeremy Woolf from the UK.

A list of all new members of the VAT Expert Group is not yet available but will presumably be published on this website: [EN](#)

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