



20 February 2017

1. C-592/15: BFI vs. UK – VAT Exemption for Cultural Services

The case concerned the correct interpretation of art. 13A para. 1(n) of the 6th Directive 77/388/EEC, i.e. whether this provision is sufficiently precise for the respective VAT exemption of cultural services to apply directly to Member States or allows discretion as to the way of application. The ECJ stressed that since the provision refers to “*certain cultural services*”, it leaves it to Member States to define which cultural services shall fall under the scope of the VAT exemption. Hence, the Directive pre-requires transposition to apply in a Member State.

The ECJ ruling may be found in this [Link](#).

2. European Commission refers Greece to ECJ for reduced rate of excise duty applied to specific alcoholic beverages

The Commission challenges (i) the reduced rate of excise duty (50%) applied to Tsipouro and Tsikoudia and (ii) the super-reduced rate (6%) applied in case of production of the same by small producers. Greece is alleged to violate – in favor of local spirits - the rule requiring all ethyl alcohol used in the production of alcoholic beverages to be subject to the same excise duty rates. Such treatment infringes the principle prohibiting internal taxation which affords indirect protection to domestic products or imposition on products of other Member States of internal taxation exceeding that imposed on similar domestic products.

The relevant press release may be found in this [Link](#).

3. France releases format for CbCR

The French CbCR format is incorporated in form 2258, which is in line with OECD guidelines, as per BEPS Action 13. The filing of the form shall be submitted online in English, for tax years starting from 2016. Form 2258 may be found in this [Link](#).

4. UK: New tax avoidance schemes in the spotlight

HMRC updated the list of tax avoidance schemes of which it is aware, including two additions:

- Disguised remuneration: tax avoidance using annuities (spotlight 35);
- Disguised remuneration: schemes claiming to avoid the new loan charge (spotlight 36).

Further information may be found on HMRC website, in this [Link](#).

5. CFE Forum 2017: Do you have a taxable presence in a country? The New Reality Permanent and Fixed (VAT) Establishments In the Post-BEPS World

The Forum will take place **on 30 March 2017 from 9:00 to 16:30 hrs at the Representation of North Rhine-Westphalia to the European Union (rue Montoyer 47, 1000 Brussels).**

The Programme may be found in this [Link](#) and further information on the [CFE website](#).

*The selection of the remitted material has been prepared by
Piergiorgio Valente / Filipa Correia / Anna Manitaro / Karima Baakil*

Follow CFE on [Linked in](#)  and [Twitter](#) 