



Brussels, 13 November 2017

1. ECOFIN Council Conclusions of 7 November- no agreement on VAT collection on digital services

The Council of the EU sitting as ECOFIN discussed proposals aimed at improving the VAT collection on digital services and facilitating conduct of electronic commerce and online businesses, but failed to reach agreement on the proposals. The Estonian EU presidency confirmed that the issue would be revisited in December.

EU finance ministers adopted [conclusions](#) on EU's financial commitments to climate change, allocating EUR 20.2 billion from Member states to help developing countries reduce their greenhouse emissions and cope with the impact of climate change.

2. EU blacklist to include 53 non-cooperative jurisdictions

The EU blacklist of non-cooperative jurisdictions for tax purposes will include 53 jurisdictions (countries and territories) that could be subject to sanctions if they did not cooperate with the European Commission in changing their tax rules. The European Commission sent inquiry letters to 92 jurisdictions earlier this year, on basis of criteria set out by the Council of EU back in November 2016. These criteria centre on the notion of fairness of tax rules: countries and territories should refrain from offering preferential tax measures and arrangements that facilitate offshore profit shifting for tax avoidance purposes. The EU blacklist is forthcoming this December.

EU Commissioner Moscovici expects the European list of non-cooperative jurisdictions to be more ambitious than the existing one drawn by the OECD, which includes one country: Trinidad and Tobago.

3. EESC published Opinion on the taxation of the collaborative economy

The European Economic and Social Committee ("EESC") published an analysis of the various tax policy choices that are incumbent on the growth of the collaborative economy. This Opinion ([available in all EU languages](#)) was commissioned by the Estonian EU presidency.

At the outset, the Opinion clearly distinguishes between the digitalised economy, the collaborative ('gig') economy and the platform economy on basis of their differing scope and degree of inclusiveness. The EESC considers important to assess the policy choices related to

the taxation of the collaborative economy in its entirety, rather than aligning such policy options fully with the ones made about the taxation of the digitalised economy.

It is suggested in this Opinion that the European Union must not miss out on an opportunity provided by the collaborative economy to bring and facilitate innovation. The EESC stresses the extent to which such policy choices bear on the systemic relations between business, investment and markets. It is further suggested that the collaborative economy should not be ring-fenced from the rest of the economy. Albeit calling for a unified European approach regarding the taxation of the digital economy in general, the EESC Opinion stresses that the existing framework of tax rules and principles should be adapted to new situations arising in the collaborative economy, in order to ensure consistent treatment of all economic operators, irrespective of the format of their activities, digital or traditional. Finally, the Commission and Member States are urged to work together in case of adoption of overall legal framework for the collaborative economy in order to achieve adaptation and standardisation of the tax rules that apply to these new forms of economic activity.

4. New EU measures published for more efficient cross-border tax debts recovery

The European Commission published in Official Journal of the EU the technical modifications to Regulation 1189/2011 which aim to facilitate cross-border recovery of tax debts.

On 16 March 2010 the Council of the EU adopted Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures. Subsequently, on 18 November 2011, the EU Commission adopted implementing Regulation 1189/2011 laying down detailed rules in relation to certain provisions of this Directive.

Practical arrangements for the implementation of the EU Council Directive on tax recovery assistance (Directive 2010/24/EU) are laid down in [Commission Implementing Regulation \(EU\) No 1189/2011](#) of 18 November 2011. This implementing Regulation of 2011 has been amended by [Commission implementing Regulation 2017/1966](#) of 27 October 2017.

5. CFE Conference 'Tax is Going Digital- Are Tax Advisers Ready?' on 24 November in Prague, Czech Republic

CFE, the European association of tax advisers, and the Czech Chamber of Tax Advisers (KDPČR) are delighted to invite you to the 10th Professional Affairs Conference 'Tax is Going Digital – Are Tax Advisers Ready?'.

We hope that you will join us on 24 November 2017 in Prague, the Czech Republic as we discuss digitalisation of tax services, opportunities for the tax profession arising therefrom and the evolution of artificial intelligence. Please follow this [link](#) for further information on the programme, registration, accommodation and social programme details.

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