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OECD Releases 2017 Mutual Assistance Procedure Statistics

The OECD has [released](#) the annual Mutual Assistance Procedure (“MAP”) Statistics for 2017. Members of the Inclusive Framework on BEPS provide annual reports of statistics concerning the resolution of disputes, in accordance with an agreed reporting framework.

2017 MAP statistics are now available for 85 jurisdictions, and set out detailed information for each jurisdiction, as well as aggregated information concerning all jurisdictions. The information sets out the number of existing cases, the number of new cases, the number of existing cases resolved, and the average duration of those cases. The outcomes of cases are also detailed in the statistics.

The number of transfer pricing disputes increased in 2017 by 25%, and the number of outstanding and new disputes increased significantly. This was despite the fact that the statistics demonstrate that more disputes were resolved in 2017 than in 2016.



EU Approves Extension of State Aid in Danish Tax Scheme

The European Commission has [approved](#) the extension of the current Danish tonnage tax scheme under State aid rules to include additional types of vessels, a step that aims to ensure the competitiveness of the sector without distorting competition.

The Commission has approved the extension of the Danish tonnage tax scheme to cover guard vessels, vessels for servicing off-shore installations, vessels for repairing and dismantling windmills, pipeline and cable-laying vessels, as well as ice management and accommodation vessels. Under the scheme, companies pay tax on the ship tonnage of their fleet in place of actual profits. The scheme is intended to improve the economic viability of shipping companies in order to prevent them relocating to low tax countries outside the EU.

Commissioner Margrethe Vestager said of the decision: "Denmark's revised tonnage tax scheme will help the shipping industry remain competitive on the global market. It will preserve jobs and promote high environmental standards in the maritime transport sector.

The scheme complies with the Commission's State aid guidelines and contains new safeguards to ensure equal treatment of European shipping companies and avoid distortions of competition."



CIOT Conference in Milan on 19 October 2018

The Chartered Institute of Taxation ("CIOT"), Member Organisation of the CFE from the UK, is holding a European Branch Conference this Friday, 19 October 2018, in Milan. The conference will cover topics related to tax and tax policy, in particular taxation in the digital economy, geopolitics and taxation, and fiscal state aid.

Those wishing to attend can register [here](#).



EU Contemplates Extending Blacklist Screening Process to Member States

The Austrian Presidency of the EU is [reportedly](#) reviewing whether Member States ought to be subject to the review process conducted by the Code of Conduct Group on Business Taxation for the purpose of compiling the List of Non-Cooperative Jurisdictions for Tax Purposes.

The so-called "Blacklist" was compiled following a screening process undertaken by the Code of Conduct Group in 2017 in order to identify jurisdictions whose tax practices did not conform to EU standards. The screening process initially excluded the European Union Member States, a decision that was widely criticised. The Presidency is now examining the mandate of the Code of Conduct Group. The Head of the Group, Fabrizia Lapecorella, stated that "screening the EU member states with the same criteria is under discussion in the context of the revision of the mandate of the code of conduct group".

The jurisdictions that remain on the EU Blacklist are: American Samoa, Guam, Namibia, Samoa, Trinidad and Tobago and the U.S. Virgin Islands.



Reminder: CFE & AEDAF Mandatory Disclosure Rules Conference – 23 November 2018

CFE Tax Advisers Europe and the Asociación Española de Asesores Fiscales (AEDAF) will host the [11th European Conference on Tax Advisers' Professional Affairs](#), in Madrid, Spain, on Friday 23 November 2018 from 9am to 3pm on the topic of "Transparency Trends in Taxation: How to Implement New EU & OECD Mandatory Disclosure Rules".

Two panels of expert speakers from the EU & OECD, Members of Parliament and officials from the Ministry of Finance of the Kingdom of Spain as well as prominent practitioners will discuss the implications of the OECD and EU's initiatives on Mandatory Disclosure Rules. The panels will address issues such as how tax administrations and advisers will face the challenging task of implementing this directive and the merits of these policy initiatives for stakeholders across the board. [Register now](#) to avoid disappointment!