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| |  |  | | --- | --- | | cid:image002.jpg@01CF3C65.DFF0AFD0 |  |   **Fiscal Committee**  **10 March 2014**    **1-  OECD releases comments on Transfer Pricing Documentation and Country-by-Country Reporting**  The OECD has released the public comments received on its Discussion Draft on Transfer Pricing Documentation and Country-by-Country Reporting.   * <http://www.oecd.org/ctp/transfer-pricing/comments-discussion-draft-transfer-pricing-documentation.htm>   **2-  Excise duties on alcohol, tobacco and energy** The European Commission has updated (to 1 January 2014) its overview on excise duty rates on alcohol, tobacco and energy.[Commission website](http://ec.europa.eu/taxation_customs/taxation/excise_duties/index_en.htm) **3-  New Commission materials to support Financial Transaction Tax**  The European Commission has made available new information supporting its FTT proposal of 2013. One note concerns the legality of the “counter party principle”.   * [Note on the counter party principle](http://ec.europa.eu/taxation_customs/resources/documents/taxation/other_taxes/financial_sector/legal_aspects_proposal.pdf)   **4-  UN consult on BEPS for developing countries**  The United Nations´ ́ Subcommittee on Base Erosion and Profit Shifting Issues for Developing Countries  has provided an information note on some key points of the OECD/G20 Action Plan on BEPS as they may relate to developing countries, asking for input by 18 April 2014.   * [Information note](http://www.un.org/esa/ffd/tax/BEPS_note.pdf) * [Call for contributions](http://www.un.org/esa/ffd/tax/BEPS_request.pdf)   **5- Article: Circularly Linked Rules Countering Deduction and Non-Inclusion Schemes**  CFE Fiscal Committee members will find attached the Article “Circularly Linked Rules Countering  Deduction and Non-Inclusion Schemes” by Kaspar Dziurdz in Bulletin for International Taxation, issue June 2013, recommended by Piergiorgio Valente.  \*\*\*\*\*  *The selection of the remitted material has been prepared by Piergiorgio Valente / Filipa Correia / Rudolf Reibel*  [*www.cfe-eutax.org*](http://www.cfe-eutax.org) |
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