

TAXE Special committee

Draft documentation to Members (work in progress)

06.03.2015

Mandate adopted by Plenary

<http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P8-TA-2015-0039+0+DOC+XML+V0//EN>

Associated legal provisions:

- TFEU 107 and 108
<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:12012E/TXT>
- TEU article 4(3)
<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:12012M/TXT>
- Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union
<http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1425378681440&uri=CELEX:31999R0659>
- Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation and taxation of insurance premiums
<http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1425378634099&uri=CELEX:31977L0799>
- Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC
<http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1425378718230&uri=CELEX:32011L0016>

General background

- EPRS - Tax policy in the EU - Issues and challenges
[http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/549001/EPRS_IDA\(2015\)549001_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/549001/EPRS_IDA(2015)549001_EN.pdf)

Relevant websites:

- DG Taxation and customs Union (and pages on harmful tax competition, and on further reading)
http://ec.europa.eu/taxation_customs/index_en.htm
http://ec.europa.eu/taxation_customs/taxation/company_tax/harmful_tax_practices/index_en.htm
http://ec.europa.eu/taxation_customs/taxation/tax_fraud_evasion/further_reading/index_en.htm
- 1997 Code of conduct (Business taxation) and 1999 report
http://ec.europa.eu/taxation_customs/resources/documents/coc_en.pdf
http://ec.europa.eu/taxation_customs/resources/documents/primarolo_en.pdf
- International consortium of investigate journalists
<http://www.icij.org/project/luxembourg-leaks>

- OECD BEPS website
<http://www.oecd.org/ctp/beps.htm>

Commission's enquiries

- State aid: Commission investigates transfer pricing arrangements on corporate taxation of Apple (Ireland) Starbucks (Netherlands) and Fiat Finance and Trade (Luxembourg)
http://europa.eu/rapid/press-release_IP-14-663_en.htm
- Commission's analysis on the Amazon State Aid Case
http://ec.europa.eu/competition/state_aid/cases/254685/254685_1614265_70_2.pdf
http://europa.eu/rapid/press-release_IP-14-1105_en.htm
- State aid: Commission extends information enquiry on tax rulings practice to all Member States
http://europa.eu/rapid/press-release_IP-14-2742_en.htm
(See also the discussion paper attached - Possible guidelines for cross-border tax rulings)
- Statement by Commissioner Vestager welcoming Luxembourg's decision to provide all information requested on tax rulings and patent boxes
http://europa.eu/rapid/press-release_STATEMENT-14-2800_en.htm
- State aid: Commission opens in-depth investigation into the Belgian excess profit ruling system
http://europa.eu/rapid/press-release_IP-15-4080_en.htm

Legislation and proposals

- European Commission lays the foundation for a fairer and more transparent approach to taxation in EU
http://europa.eu/rapid/press-release_IP-15-4436_en.htm
- Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB)
[http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1425374220996&uri=CELEX:52011PC0121R\(01\)](http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1425374220996&uri=CELEX:52011PC0121R(01))
- Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation
http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2014.359.01.0001.01.ENG
http://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/146126.pdf
- Council Directive (EU) 2015/121 of 27 January 2015 amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States
<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32015L0121>
http://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/en/ecofin/146127.pdf
- European Commission assesses economic consequences of country-by-country reporting requirements set out in Capital Requirements Directive
http://europa.eu/rapid/press-release_IP-14-1229_en.htm
- Commission Recommendation of 6.12.2012 on aggressive tax planning

http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_fraud_evasion/c_2012880_6_en.pdf

- Commission Recommendation of 6.12.2012 regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters
http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_fraud_evasion/c_2012880_5_en.pdf
- Communication from the Commission of 6.12.2014 on an Action Plan to strengthen the fight against tax fraud and tax evasion
http://ec.europa.eu/taxation_customs/resources/documents/taxation/tax_fraud_evasion/com_2012_722_en.pdf
- Communication from the Commission of 28.04.2009 on promoting Good Governance in Tax Matters
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2009:0201:FIN:EN:PDF>
- List of taxation proposals
http://ec.europa.eu/taxation_customs/common/legislation/proposals/taxation/index_en.htm

Previous EP positions on the topic

- ECON REPORT on the Annual Tax Report (2014/2144(INI)) (see attached)
- ECON REPORT on the Annual Report on EU Competition Policy (2014/2158(INI)) - See in particular par. 75 to 78
<http://www.europarl.europa.eu/sides/getDoc.do?type=REPORT&mode=XML&reference=A8-2015-0019&language=EN>
- European Parliament resolution of 12 December 2013 on the call for a measurable and binding commitment against tax evasion and tax avoidance in the EU (2013/2963(RSP))
<http://www.europarl.europa.eu/sides/getDoc.do?type=TA&language=EN&reference=P7-TA-2013-0593>
- European Parliament resolution of 21 May 2013 on Fight against Tax Fraud, Tax Evasion and Tax Havens (2013/2060(INI))
<http://www.europarl.europa.eu/sides/getDoc.do?type=TA&language=EN&reference=P7-TA-2013-205>
- European Parliament resolution of 21 May 2013 on the Annual Tax Report: how to free the EU potential for economic growth (2013/2025(INI))
<http://www.europarl.europa.eu/sides/getDoc.do?type=TA&language=EN&reference=P7-TA-2013-206>
- European Parliament resolution of 19 April 2012 on the call for concrete ways to combat tax fraud and tax evasion (2012/2599(RSP))
<http://www.europarl.europa.eu/sides/getDoc.do?type=TA&language=EN&reference=P7-TA-2012-137>
- European Parliament legislative resolution of 19 April 2012 on the proposal for a Council directive on a Common Consolidated Corporate Tax Base (CCCTB) (COM(2011)0121 – C7-0092/2011 – 2011/0058(CNS))
<http://www.europarl.europa.eu/sides/getDoc.do?type=TA&language=EN&reference=P7-TA-2012-135>