**ECON/ TAXE JOINT SCOREBOARD - FOLLOW-UP ON ECON/TAXE RECOMMENDATIONS ON CORPORATE TAX POLICIES AND TAX RULINGS**

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| **Recommendations** | **ECON/ TAXE REF.** | **STATUS**  | **COMMISSION's POSITION** | **DEADLINE FOR FOLLOW-UP** | **STATUS IN COUNCIL** |
| **Mandatory, public country-by-country reporting for all sectors by MNCs** | **A1****136-139** | Partial | CbCR between tax authorities | DAC4 proposal delivered | DAC4: adoption expected at May 2016 ECOFIN |
| Public CbCR proposed on 12/4-Aggregated data for rest of the world, except tax havens | Proposal delivered (12/04/2016) | Procedure not started |
| **"Fair Tax Payer" / CSR** | **A2****146** | None | To be assessed in the follow-up process of the 2011 EU CSR Strategy | No legislative proposal envisaged | No legislative proposal envisaged |
| **Mandatory notification by Member States of new tax measures****Mandatory notification of new tax schemes by tax advisory firms to tax authorities** | **A3****96** | NoneNone | To be followed up within the framework of the Code of Conduct Group, Eur Semester, DAC implementationNone | No legislative proposal envisaged | No legislative proposal envisaged |
| **Automatic exchange of information on tax rulings to be extended to all tax rulings, to be shared with COM, and made public to a certain extent**  | **A4****107-111** | Partial | No need to extend automatic exchange of domestic tax rulings in order to not over-burden tax authorities | See 2015/2376/EU | See 2015/2376/EU |
| **Transparency of customs-free ports** | **A5** | None | No need to modify VAT or customs legislation. COM to explore with MS how customs and tax legislation interact in customs-free ports | No legislative proposal envisaged | No legislative proposal envisaged |
| **Develop a harmonised methodology to estimate the corporate tax gap - Transfer pricing** | **A6****122** | Partial | Fiscalis project group has been launched | None | None |
| **Protection of whistleblowers** | **A7****144-145** | Partial | Supports efforts to improve protection at national levelEU legal framework to protect whistleblowers is already contained in several sectorial legislations (protection of trade secrets, audit directive, UCITS, Market Abuse regulation) | No legislative proposal envisaged | No legislative proposal envisaged |
| **Proposal for a Common Consolidated Corporate Tax Base (CCCTB)** | **B1****100, 116-120** | Partial | COM announced proposal by Nov/ Dec 2016, incl. provisions on patent/ IP/ R&D boxes and rules on Permanent Establishment  | Nov/ Dec 2016 | Procedure not started |
| **Reform of Code of Conduct Group (CoCG)** | **B2****124-126, 128, 133** | Partial | Internal review ongoing | No legislative proposal | Ongoing- objective to reach agreement during second half 2016 |
| **CoCG- Second update to the 1999 Simmons and Simmons report** | **127** | None |  |  |  |
| **Guidance/ future legislative proposal on patent boxes and other preferential regimes** | **B3****117, 121** | Partial | COM to continue to provide guidance on how to implement nexus approach within CoCG | Legislative proposal only if guidance does not work - no deadline | ongoing |
| **Proposal on Controlled Foreign Corporation (CFC) rules** | **B4****121** | Partial | Covered within Anti-Tax avoidance Directive (ATAD) | Proposal delivered on 28/1/16 | Political agreement expected by May/ June 2016 |
| **Proposal to amend the Directive 2011/16/EU in order to improve Member States' coordination on tax audits** | **B5** | None | COM does not intend to present proposal, as existing tools are considered fit for purpose. Improvement of cooperation in the framework of Fiscalis | None | none |
| **Introduction of a common European Tax Identification Number (TIN)** | **B6****141** | Partial | COM to assess in 2017 whether to present proposal | 2017 | Procedure not started |
| **Proposal to allow the Union to speak with one voice in relation to international tax arrangements** | **C1****151-152, 154** | Partial  | COM External Strategy of 28/1/16 (soft law): support to developing countries, inclusion of tax good governance principles in trade agreements, monitoring of phasing out of harmful tax measures within CoCC |  | Council is generally reluctant in giving mandate to the COM to negotiate EU tax agreements |
| **Proposal to establish cogent criteria to define tax havens** | **C2****96, 122, 147-150** | Partial  | COM External Strategy of 28/1/16 | List of tax havens by the end of 2016 | Not started |
| **Proposal for a catalogue of Counter-measures towards companies which make use of tax havens** | **C3****153** | Partial | No EU counter measures (national competence)COM intends to integrate tax good gov. standards into the Financial Regulation as part of ongoing revision | None | None  |
| **Proposal for permanent establishment rules** | **C4****121** | Partial | Definition to be part of CCCTB proposal.Recommendation on measures against (bilateral) treaties abuse made in Jan 2016Letter box companies treated under the GAAR proposed in Jan 2016 | Nov/ Dec 2016 for definition of PE | Procedure not started as regards definition of PERecommendation on measures against treaties abuse is not a priority of Dutch Pres.GAAR under negotiation in Council´s agreement expected for May/June 2016 |
| **EU guidelines on transfer pricing** | **C5****95, 112, 120** | Partial | Implementation of OECD guidelines to be monitored within JTPF  | Legislative proposal only if appropriate | No information |
| **Proposal on hybrid mismatches and conduct further analyses and studies** | **C6****122** | Partial | Part of ATAD | Proposal delivered on 28/1/16 | Political agreement expected by May/ June 2016 |
| **Proposal to change the EU State Aid regime as it relates to tax** | **C7****130-134** | None | COM will provide guidance on the application of the State Aid rules to tax planning practices of companiesIt will close some loopholes on the recovery  | No deadline given |  |
| **Proposal to amend Council Directive 90/435/EC, Directive 2003/49/EC, Directive 2005/19/EC and other relevant Union legislation and introduction of a general anti-abuse rule** | **C8****120** | Partial | ATAD introduces a General Anti Abuse Rule which will complement specific anti abuse rules | Proposal delivered on 28/1/16 | Political agreement expected by May/ June 2016 |
| **Proposal on improving cross-border taxation dispute resolution mechanisms** | **C9****131, 138** | Partial | Commitment to make a proposal | Proposal by summer 2016 | Not started |
| **Introduce a withholding tax or a measure of similar effect to avoid profits leaving the Union untaxed** | **C10****151** | Partial | COM considers that measures in ATAD are sufficient. No commitment for withholding tax | Proposal delivered on 28/1/16 | Political agreement expected by May/ June 2016 |
| **Additional measures to close tax gap****Setting principles for tax amnesties/ transparency of "tax forgiveness'****Beneficial ownership for both companies and trusts** | **D1****113, 114, 123, 140, 167** | NonePartial | National competenceProvisions are included in 4th AML- 5th AML should again extend the scope of the Directive | No proposal envisagedProposal on 5th AML before summer 2016 | Member States to implement 4th AML |

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| **Commission action included only in TAXE Resolution** |
| **Recommendations** | **TAXE REF.** | **STATUS** | **COMMISSION's POSITION** | **DEADLINE FOR FOLLOW-UP** | **STATUS IN COUNCIL** |
| **Breach of Art. 17(1) TUE** | 86, 89, 93 | N/A | EC promoted a Model Instruction for spontaneous exchange of cross border rulingsMonitoring the implementation by MS of Directive 2015/2376 |  |  |
| **Breach of Art. 108 TFEU** | 86 | N/A | Scope of information requested by TAXE is narrower than information that EC didStatement that the EC not failed its duties to apply State Aids Rules |  |  |
| **Parliament's right of inquiry** | 88 | N/A | Legal and Institutional concerns from EC and Council sent to Parliament |  |  |
| **Automatic exchange of information (AEOI)** | 105, 157 | N/A | EC will promote AEOI and support developing countries' capacity building |  |  |
| **Implementation of Ombudsman's recommendations on expert groups** | 129 | N/A | Ready to apply Ombudsman and EP requests |  |  |
| **Developing Countries** | 156, 158, 160 | N/A | External Strategy to define EU support to developing countries |  |  |
| **Tax advisors** | 162-164 | N/A | Regulation 537/2014 shall fix the problem raised |  |  |
| **Support to tax administrations** | 170 | N/A | See European Semester and the 2016 Fiscalis work programme |  |  |
| **Access to documents** | 174 | N/A | EC will continue to send document - See letters from the Chair to EC |  |  |

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| **Unanswered recommendations from TAXE resolution** |
| **Recommendations** | **TAXE REF.** | **Comment** |
| **CoCG's access of document** | 87 | Addressed to EC - No answers from EC - TAXE 2 mandate takes over this request and there are ongoing negotiations to access documents |
| **Profits taxation in the place they are generated** | 90 | Addressed to MS |
| **End of harmful tax competition** | 91 | Addressed to MS and the EU |
| **Political commitment from MS** | 92 | Addressed to MS |
| **Principle of sincere cooperation (internal re-organisation of the EC)** | 93 | Addressed to EC - No answers from EC |
| **Tax competition and Third Countries** | 96 | See comments on recommendations 156, 158 and160 |
| **Combating tax fraud** | 97 | Addressed to MS |
| **Support for growth, investment and job** | 98 | See EU Structural funds and Europe 2020 Strategy |
| **AEOI** | 99 | See comments on recommendations 105, 157 |
| **Royalty payments** | 101 | Addressed to EC - No answers from EC |
| **MNCs** | 102 | N/A |
| **Call for investigation** | 103 | N/A |
| **Cooperation and coordination on advance tax rulings** | 104, 106, 115 |  |
| **CCCTB** | 122 | Call for an EU definition on aggressive tax planning |
| **CoCG** | 125 | Increased transparency and accountability |
| **Tax havens** | 155 | Recall for the chosen multilateral approach |
| **Developing Countries** | 159 | Call for MS to work within their developing aid agencies |
| **Tax Advisors** | 161, 165 | See comments on recommendations 162-164 |
| **Further actions** | 166, 168, 169, 171, 172,173 | Specific comments addressed to MS |