**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** | None  None | To be followed up within the framework of the Code of Conduct Group, Eur Semester, DAC implementation  None | 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 level  EU 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 2016  Letter box companies treated under the GAAR proposed in Jan 2016 | Nov/ Dec 2016 for definition of PE | Procedure not started as regards definition of PE  Recommendation 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 companies  It 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** | None  Partial | National competence  Provisions are included in 4th AML- 5th AML should again extend the scope of the Directive | No proposal envisaged  Proposal 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 rulings  Monitoring 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 did  Statement 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 |