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Gebuurkte zoekcriteria om de lijst te genereren :

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Zoekterm "belastingharmonisatie"

77 Resulta(a)t(en)

Datum opstelling : 16-04-2024

Faster and safer tax excess relief ('FASTER')

Publicatietype Kort overzicht

Datum 21-02-2024

Auteur BAERT Pieter

Beleidssterrein Belastingen | Financiële en bankzaken

Zoekterm belastingharmonisatie | belastingwezen | buitenlandse investering | digitale technologie | effectenbeurs | FINANCIËN | fiscaliteit | investering en financiering | kapitaalmarktenunie | PRODUCTIE, TECHNOLOGIE EN ONDERZOEK | technologie en technische voorschriften | vrij verkeer van kapitaal

Samenvatting In June 2023, the Commission tabled a proposal ('FASTER') to make withholding tax procedures in the EU more efficient and secure for cross-border investors and Member State tax administrations, to the benefit of the EU capital markets union. The Council must vote unanimously, after consulting the Parliament, to adopt the directive. Parliament is due to vote its (non-binding) report during the February II plenary session.

Kort overzicht [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

Debt-equity bias reduction allowance (DEBRA)

Publicatietype Kort overzicht

Datum 10-01-2024

Auteur BAERT Pieter

Beleidssterrein Economische en monetaire zaken

Zoekterm belastingaftrek | belastinggrondslag | belastingharmonisatie | belastingwezen | EUROPESE UNIE | financiële instellingen en krediet | FINANCIËN | fiscaal recht | investering | investering en financiering | investeringskrediet | lening | private equity | Recht van de Europese Unie | vennootschapsbelasting | voorstel (EU)

Samenvatting In May 2022, the Commission tabled a proposal ('DEBRA') to address the debt-equity bias in corporate taxation. As debt is treated more favourably from a tax perspective than equity, European companies are significantly more reliant on bank loans when funding new investments. To address this bias, the Commission proposes to introduce an allowance that will grant equity the same tax treatment as debt. The Council must vote unanimously, after consulting the Parliament, to adopt the directive. Parliament is due to vote its report during the January plenary session.

Kort overzicht [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

BEFIT – Business in Europe: Framework for income taxation

Publicatietype Briefing

Datum 04-12-2023

Auteur BAERT Pieter

Beleidssterrein Belastingen

Zoekterm bedrijfsorganisatie | belastingharmonisatie | belastingwezen | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | fiscaal recht | groep ondernemingen | inning der belastingen | moedermaatschappij | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | Recht van de Europese Unie | vennootschapsbelasting | voorstel (EU)

Samenvatting When businesses start operating cross-border, they are faced with a new and unfamiliar corporate tax system in each EU Member State. As a result, businesses with cross-border activities have to spend time and resources on understanding and complying with complex local corporate tax rules. This represents a significant administrative burden for those companies, increases the risk of double taxation and discourages companies from taking full advantage of the single market. On 12 September 2023, the European Commission tabled the Business in Europe: Framework for income taxation initiative (BEFIT). This proposal introduces a common EU-wide system for the calculation of the corporate tax base for large business groups. The corporate income tax base of each group member is established according to common rules, and subsequently added together into a single EU-wide tax base. The aggregated income is then reallocated between the group entities, where it is taxed according to the national corporate tax rate of the country in which the entity is resident. The proposal is subject to a special legislative procedure, requiring unanimous support in the Council, following consultation of the European Parliament and the European Economic and Social Committee. First edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

VAT in the digital age

Publicatietype Briefing

Datum 16-11-2023

Auteur BAERT Pieter

Beleidssterrein Belastingen

Zoekterm belastingfraude | belastingharmonisatie | belastingwezen | BTW | commercialisering | consumptie | dienstverrichting | e-facturering | ECONOMIE, VERKEER EN HANDELSVERKEER | elektronische handel | elektronische overheid | EUROPESE UNIE | FINANCIËN | goederen en diensten | handelsbeleid | informatie en informatieverwerking | intra-EU-handel | OPVOEDING, ONDERWIJS EN COMMUNICATIE | POLITIEK | RECHT | Recht van de Europese Unie | strafrecht | uitvoerende macht en overheidsadministratie | uitwisseling van informatie | voorstel (EU)

Samenvatting Value added tax (VAT) is one of the key revenue raisers in national budgets, accounting on average for almost a fifth of all tax revenue collected in the EU. Yet, sizeable amounts of VAT revenue are lost to fraud. Moreover, VAT rules place a considerable administrative burden on businesses. Therefore, to help strengthen the fight against VAT fraud and reduce this burden, the European Commission tabled a three-part proposal for a directive on VAT in the digital age, on 8 December 2022. The proposal has three main objectives. The first is to introduce an EU-wide reporting system on intra-EU business-to-business (B2B) transactions, whereby companies would share, in real-time, data drawn from electronic invoices with the authorities. This would allow Member States to keep a close eye on the trail of VAT collected and to intervene when there is suspicion of fraudulent practices. The second objective involves introducing a harmonised framework for charging VAT in passenger transport and short-term accommodation platforms. The third objective is to adopt measures lowering VAT compliance costs for businesses operating across borders. For the proposal to become a directive, the Council needs to vote on it unanimously after having consulted the European Parliament and the European Economic and Social Committee. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages in the legislative procedure.

Briefing [EN](#)

National tax measures in response to the COVID-19 crisis

Publicatietype Studie

Datum 22-09-2023

Externe auteur Niccolò BALDESI, Irene BRUSINI & Paola PROFETAN (Corresponding author)

Beleidssterrein Belastingen | Financiële en bankzaken

Zoekterm belastingharmonisatie | belastingwezen | ECONOMIE | economisch gevolg | economisch herstel | economische analyse | economische onafhankelijkheid | economische recessie | economische situatie | EUROPESE UNIE | financieel EU-instrument | FINANCIËN | Financiën van de EU | fiscaliteit | INTERNATIONALE BETREKKINGEN | internationale politiek | nationale belasting

Samenvatting This research paper provides a comprehensive analysis of the impact of national tax measures implemented in response to the COVID-19 pandemic, with the aim of ensuring an appropriate assessment and providing policy recommendations to effectively address future crises. This document was provided by the Policy Department for Economic, Scientific and Quality of Life Policies at the request of the Subcommittee on Tax Matters (FISC).

Studie [EN](#)

Samenvatting [EN](#)

'Unshell' – Rules to prevent the misuse of shell entities for tax purposes

Publicatietype Briefing

Datum 12-01-2023

Auteur BAERT Pieter

Beleidssterrein Belastingen | Economische en monetaire zaken

Zoekterm belastingfraude | belastingharmonisatie | belastingplichtige | belastingvlucht | belastingwezen | economische geografie | EU-lidstaat | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | fiscaal recht | GEOGRAFIE | inning der belastingen | ONDERNEMING EN CONCURRENTIE | ondernemingsvorm | RECHT | Recht van de Europese Unie | strafrecht | vennootschap | vennootschapsbelasting | voorstel (EU)

Samenvatting While shell companies – company entities that have no or minimal economic activity – can serve useful commercial and business functions, they are sometimes abused by companies or individuals for aggressive tax planning or tax evasion. To ensure sustainable public finances under the exceptional circumstances imposed by the COVID-19 pandemic, in December 2021 the European Commission presented a directive on preventing shell companies from misusing their structure for tax purposes ('Unshell'). The proposal introduces a 'filtering' system for EU company entities, which will have to pass a series of gateways, relating to income, staff and premises, to ensure there is sufficient 'substance' to the entity. Those entities that are deemed to be lacking in substance are presumed to be 'shell companies' and, if they are unable to rebut this presumption through additional evidence regarding the commercial, non-tax rationale of the entity, they will lose any tax advantages granted through bilateral tax treaties or EU directives, thereby discouraging their use. The directive requires unanimity in the Council for its adoption, following consultation of the European Parliament. While negotiations in the Council are ongoing, the Parliament will vote on its report in January 2023. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

More flexible VAT rates

Publicatietype Briefing

Datum 26-09-2022

Auteur BAERT Pieter

Beleidssterrein Belastingen

Zoekterm belastingaftrek | belastinggrondslag | belastingharmonisatie | belastingonthefing | belastingwezen | BTW | commercialisering | dienstverrichting | digitale eengemaakte markt | distributie | ECONOMIE | ECONOMIE, VERKEER | EN | HANDELSVERKEER | economische analyse | EU-instellingen en Europese overheid | EUROPESE UNIE | FINANCIËN | handelsbeleid | impactonderzoek | inning der belastingen | intra-EU-handel | levering | Opbouw van Europa | Recht van de Europese Unie | vergelijkend onderzoek (EU) | voorstel (EU)

Samenvatting Value added tax (VAT) is an important source of revenue for national governments and the European Union (EU) budget and, from an economic point of view, a very efficient consumption tax. However, the rules governing value added tax as applied to intra-Community trade are almost 30 years old and the current common EU VAT system is both complicated and vulnerable to fraud. Businesses doing cross-border trade face high compliance costs and the administrative burden of national tax administrations is also excessive. In January 2018, the European Commission adopted a proposal to amend Directive 2006/112/EC (the VAT Directive) and reform the rules by which Member States set VAT rates. Whilst the Commission's proposal was heavily amended, the Council adopted a revision to the VAT rate-setting rules in April 2022, modernising the list of products to which non-standard VAT rates can be applied, and in particular bringing the rules closer in line with the wider objectives of the EU (EU Green Deal, digitalisation, health). Third edition of a briefing originally drafted by Ana Claudia Alfieri. 'EU legislation in progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

Fair and simpler taxation supporting the recovery strategy - Ways to lower compliance costs and improve EU corporate income taxation

Publicatietype Studie

Datum 21-09-2021

Auteur SAULNIER JEROME LEON

Beleidssterrein Europese meerwaarde

Zoekterm belasten van de digitale economie | belastinggrondslag | belastingharmonisatie | belastingwezen | digitale economie | ECONOMIE | economische structuur | Europese fiscale samenwerking | FINANCIËN | fiscaal delict | grensoverschrijdende samenwerking | INTERNATIONALE BETREKKINGEN | misdaadbestrijding | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | RECHT | samenwerkingsbeleid | sociaal leven | SOCIALE VRAAGSTUKKEN | strafrecht | vennootschapsbelasting

Samenvatting This study analyses the gaps and challenges in the EU corporate income tax (CIT) legislation, and evaluate the European Added Value (EAV) of potential policy options to address these challenges. A thorough comparative economic analysis is made of the EAV of a series of scenarios, based upon the policy options identified. The results confirm that complexity remains by far the greatest factor behind both the CIT gap and the high level of compliance costs for businesses. Insufficient transparency, lack of administrative effectiveness and lack of efficient enforcement are also of particular relevance for businesses as they have a relatively large impact on compliance costs. As expected, the move towards digitalisation of the tax administration also appears as an option to reduce both the CIT gap and compliance costs in all scenarios, but probably to a lesser extent than what is sometimes assumed. The study finds an EAV of around €30 billion for a scenario of agreement in the G7/OECD plus limited implementation of the Commission's 'Business in Europe: Framework for income taxation' (BEFIT) proposals, as well as reinforced and extended cooperation. A slightly higher EAV of around €45 billion is found for a scenario of G7/OECD agreement + ambitious BEFIT and reinforced cooperation. Finally, a higher EAV of €76 billion is found with the most ambitious scenario of an EU treasury, qualified voting majority (QVM) in Council and CIT administered at EU level. The most ambitious scenario is however still rather unlikely to gather sufficient support at the current juncture as it would require substantial Treaty changes. It can be concluded that the two other alternatives are more likely to be implemented in the coming period.

Studie [EN](#)

Fair and simpler taxation supporting the recovery strategy – Ways to improve exchange of information and compliance to reduce the VAT gap

Publicatietype Studie
Datum 20-09-2021
Auteur SAULNIER JEROME LEON
Beleidsterrein Europese meerwaarde
Zoekterm administratieve formaliteit | belasten van de digitale economie | belastingharmonisatie | belastinghervorming | belastingwezen | BTW | ECONOMIE | economisch herstel | economische analyse | economische analyse | economische situatie | Europese fiscale samenwerking | FINANCIËN | fiscaal delict | grensoverschrijdende samenwerking | INTERNATIONALE BETREKKINGEN | POLITIEK | RECHT | samenwerkingsbeleid | strafrecht | uitvoerende macht en overheidsadministratie
Samenvatting Member States have agreed that the definitive VAT reform in the EU should proceed only if it can be demonstrated that its impact on reducing the VAT gap is substantial and if the burden on businesses is also reduced. This study analyses these issues in detail, with a view to identifying possible challenges for the EU and on evaluating the European Added Value (EAV) of potential policy options to address these challenges. The study also includes a thorough comparative economic analysis of the EAV of a series of scenarios based upon the policy options identified. The results confirm that complexity remains the main factor behind both the VAT gap and the high level of compliance costs for businesses in all scenarios. Regarding the impact of each scenario compared to the baseline in 2025, the study finds an EAV of around €39 billion for the scenario of extended cooperation with exchange of information and a one-stop shop. This can be broken down into a reduction of the VAT gap of around €29 billion, and a reduction of the compliance costs for businesses of almost €10 billion. A slightly higher EAV of around €45 billion is found for the scenario of extended cooperation with a definitive VAT regime and a one-stop shop. Finally, a higher EAV of €71 billion is found for the most ambitious scenario, including establishment of an EU treasury and VAT administered at EU level. This most ambitious scenario is, however, rather unlikely to gather sufficient support at the current juncture and would also require substantial Treaty change. As the definitive VAT regime continues to be delayed, this evaluation also emphasises the potential for a scenario of extended cooperation through reinforced exchange of information and a one-stop shop. However, the extent to which Member States are likely to coordinate a concerted move, as assumed by some commentators, remains to be demonstrated at this stage.
[Studie EN](#)

Implementation of the EU requirements for tax information exchange

Publicatietype Studie
Datum 04-02-2021
Auteur BINDER ECKHARD
Beleidsterrein Belastingen | Beoordeling van wetgeving en beleid in de praktijk | Omzetting en uitvoering van wetgeving | Vaststelling van wetgeving door het EP en de Raad
Zoekterm belasting | belastingharmonisatie | belastingwezen | EUROPESE UNIE | FINANCIËN | fiscale controle | fiscaliteit | informatie en informatieverwerking | invloed op het milieu | MILIEU | milieubeleid | OPVOEDING, ONDERWIJS EN COMMUNICATIE | Recht van de Europese Unie | toepassing van het EU-recht | uitwisseling van informatie
Samenvatting The Directive on administrative cooperation (DAC) in the field of taxation provides the basis for information exchange on direct taxation within the EU. This European Implementation Assessment evaluates the implementation of the initial directive and the first three amendments (DAC1-4). Building mainly on interviews with tax administrations and a survey among stakeholders, this publication provides additional evidence on the directive's effectiveness and external coherence, looking at its interaction with other EU legislation and with tax information frameworks at international level. Despite broad agreement among the institutions and stakeholders on the usefulness of DAC, there is a need for further work in the area of tax information exchange. This study therefore contains a list of detailed recommendations for further improvement to the directive's effectiveness and coherence, offering a basis for discussions.
[Studie EN](#)

Taxation of the digital economy: Latest developments

Publicatietype Kort overzicht
Datum 15-12-2020
Auteur KARABOYTCHEVA Miroslava Kostova
Beleidsterrein Economische en monetaire zaken
Zoekterm belasten van de digitale economie | belastingharmonisatie | belastingwezen | big data | commercialisering | dienstverrichting | digitale economie | digitale eengemaakte markt | digitale technologie | dubbele belasting | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economische structuur | EUROPESE UNIE | FINANCIËN | fiscaal recht | Informatica en gegevensverwerking | informatie en informatieverwerking | INTERNATIONALE ORGANISATIES | OESO | Opbouw van Europa | OPVOEDING, ONDERWIJS EN COMMUNICATIE | PRODUCTIE, TECHNOLOGIE EN ONDERZOEK | technologie en technische voorschriften | wereldwijde organisaties
Samenvatting There is an important ongoing debate on the direct and indirect taxation of the digital economy. Proposals on digital taxes, which are under negotiation in the OECD, are inter-linked with European Commission proposals on the same subject. As the Council did not reach an agreement on the Commission proposal for a digital services tax, national initiatives appeared in the interim until a global solution in the area of direct taxation could be found in the OECD. On 1 December 2020, the Council endorsed the text of amendments to the Directive on Administrative Cooperation between the Member States (known as DAC7), which will oblige digital platform operators to provide information on the operations they intermediate. If an agreement is not achieved at global level by July 2021, it could trigger an EU response in the form of a digital levy. There is also a debate on whether that levy should be similar to the Commission proposal that failed to get political backing or not.
[Kort overzicht EN](#)

[Detailed technical measures for the definitive VAT system for cross-border goods trade](#)

Publicatietype	Briefing
Datum	20-06-2019
Auteur	REMEUR Cécile
Beleidssterrein	Economische en monetaire zaken Vaststelling van wetgeving door het EP en de Raad
Zoekterm	administratieve formaliteit bedrijfsbelasting belastingharmonisatie belastingwezen BTW commercialisering commissie EP dienstverrichting distributie documentatie ECONOMIE, VERKEER EN HANDELSVERKEER EU-instellingen en Europese overheid Europese fiscale samenwerking EUROPESE UNIE FINANCIËN fiscaliteit goederenvervoer handelsbeleid intra-EU-handel levering OPVOEDING, ONDERWIJS EN COMMUNICATIE organisatie van het vervoer POLITIEK Recht van de Europese Unie TRANSPORT uitvoerende macht en overheidsadministratie verslag voorstel (EU)
Samenvatting	The common European value added tax (VAT) system was set up in 1967, and reformed in 1993, to adapt it to the entry into force of the European Union (EU) internal market. The existing rules governing intra Community trade were therefore intended to be transitory. While VAT has become an important source of revenue for both national governments and the EU budget, the current system is ill-adapted to the challenges of a modern economy. A substantial review was initiated as from 2016, to update the EU VAT system and make it less vulnerable to fraud, as described in the April 2016 VAT action plan. The proposal, adopted on 25 May 2018, would amend the VAT Directive (Directive 2006/112/EC), to introduce detailed technical measures for the definitive VAT system for intra-EU business to business (B2B) trade in goods. The present proposal follows and complements the adoption of Council Directive (EU) 2018/1910 on 4 December 2018. The Parliament adopted its position on the proposal on 12 February 2019; the Council has yet to finalise its position. Third edition of a briefing originally drafted by Ana Claudia Alfieri, and subsequently updated by Laura Puccio. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure. Briefing EN

[Introducing the definitive VAT system for B2B cross-border trade](#)

Publicatietype	Briefing
Datum	15-01-2019
Auteur	REMEUR Cécile
Beleidssterrein	Economische en monetaire zaken Internationale handel Vaststelling van wetgeving door het EP en de Raad
Zoekterm	belastinggrondslag belastingharmonisatie belastingwezen BTW commercialisering consumptie defensie dienstverrichting distributie ECONOMIE ECONOMIE, VERKEER EN HANDELSVERKEER economische analyse EG-richtlijn Europese fiscale samenwerking EUROPESE UNIE FINANCIËN goederen en diensten handelsbeleid impactonderzoek INTERNATIONALE BETREKKINGEN interne markt intra-EU-handel levering Opbouw van Europa Recht van de Europese Unie wapenvoorziening
Samenvatting	Value added tax (VAT) is a consumption tax borne by the final consumer. It is an important source of revenue for national governments and the European Union (EU) budget. However, the existing rules governing intra-Community trade are 25 years old and the current common EU VAT system is still 'transitional'. This framework presents problems such as vulnerability to fraud, compliance costs for businesses and also a heavy administrative burden for national authorities. It is under review along the lines of the April 2016 VAT Action Plan. The reform of the VAT framework towards a definitive VAT system for intra-Community business-to-business (B2B) transactions is planned in several consecutive steps. The first step focuses on B2B transactions in goods, while the second one in services. Directive 2018/1910, adopted on 4 December 2018, was put forward by the Commission in October 2017 as part of the 'definitive VAT system package'. The directive amends the VAT Directive (Directive 2006/112/EC) so as to introduce the basic features of the definite VAT system for business-to-business (B2B) goods transactions. Second edition of a briefing originally drafted by Ana Claudia Alfieri. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure. Briefing EN

[Reduced VAT rate for e-publications](#)

Publicatietype	Briefing
Datum	19-12-2018
Auteur	REMEUR Cécile
Beleidssterrein	Belastingen Cultuur Economische en monetaire zaken Interne markt en douane-unie Vaststelling van wetgeving door het EP en de Raad
Zoekterm	belastinggrondslag belastingharmonisatie belastingwezen boekensector BTW commercialisering communicatie dienstverrichting distributie documentatie ECONOMIE, VERKEER EN HANDELSVERKEER economische geografie elektronisch publiceren EU-lidstaat FINANCIËN GEOGRAFIE inning der belastingen krant levering OPVOEDING, ONDERWIJS EN COMMUNICATIE tijdschrift
Samenvatting	The fact that print and digital publications have been subject to separate value added tax (VAT) rates essentially means that products that are considered to be comparable and substitutable have been treated differently to one another. This situation resulted from rules which, on the one hand, allowed Member States to apply reduced rates to printed publications, but on the other excluded this possibility for digital publications. In addition, the evolution in the VAT framework means that VAT on digital services should be levied in the Member State where the consumer is based (thus protecting the single market from application of different rates within a Member State because of the different location of providers). The question of broadening the possibility to apply reduced rates to all publications, be they print or digital, was addressed as part of the VAT digital single market package. The amendment to the VAT directive was adopted by the Council on 6 November 2018, after the European Parliament had delivered its opinion on 1 June 2017. The new rules allow Member States to apply the reduced rate to e-publications, as from 4 December 2018. Briefing EN

Corporate taxation of a significant digital presence

Publicatietype Briefing

Datum 07-12-2018

Auteur SZCZEPANSKI Marcin

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Vaststelling van wetgeving door het EP en de Raad

Zoekterm bedrijfsorganisatie | belastbaar inkomen | belastingadministratie | belastingharmonisatie | belastingwezen | commercialisering | dienstverrichting | digitale eengemaakte markt | digitale technologie | ECONOMIE, VERKEER EN HANDELSVERKEER | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | inning der belastingen | ONDERNEMING EN CONCURRENTIE | Opbouw van Europa | PRODUCTIE, TECHNOLOGIE EN ONDERZOEK | Recht van de Europese Unie | technologie en technische voorschriften | vennootschapsbelasting | vestiging | voorstel (EU)

Samenvatting Despite achieving unprecedented growth and profit rates, the digital economy seems to be relatively undertaxed when compared to more traditional 'bricks and mortar' companies. The current rules are based on the physical presence of taxpayers and assets, and there is a general understanding that they are not suited to taxing a digital economy characterised by reliance on intangible assets and ubiquitous services whose location is often hard to determine. International bodies are currently working on how to adapt tax rules to the digital reality. The European Commission adopted a proposal in March 2018. It would allow taxation on the basis of digital rather than physical presence linked with the EU, for digital activities generating turnover of over €7 million, and with more than 100 000 users or 3 000 business-to-business contracts annually. The proposal has met with mixed reactions from stakeholders. Although there is growing recognition that digital companies should pay similar tax rates to traditional companies, some consider the initiative to be premature given the ongoing search for a compromise at the level of the Organisation for Economic Co-operation and Development (OECD), which is thought of as the permanent solution. The report by Parliament's Committee on Economic and Monetary Affairs (ECON) proposes to widen the scope and reach of the tax, and increase clarity for tax authorities and companies. The plenary vote on the report is expected during the December session. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

Multimedia [Corporate taxation of a significant digital presence](#)

Interim digital services tax on revenues from certain digital services

Publicatietype Briefing

Datum 07-12-2018

Auteur SZCZEPANSKI Marcin

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Vaststelling van wetgeving door het EP en de Raad

Zoekterm audiovisuele coproductie | belastingharmonisatie | belastingwezen | commercialisering | communicatie | dienstverrichting | digitale eengemaakte markt | digitale technologie | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economische analyse | economische geografie | EU-lidstaat | EUROPESE UNIE | FINANCIËN | fiscaliteit | GEOGRAFIE | impactonderzoek | Opbouw van Europa | OPVOEDING, ONDERWIJS EN COMMUNICATIE | PRODUCTIE, TECHNOLOGIE EN ONDERZOEK | Recht van de Europese Unie | technologie en technische voorschriften | vennootschapsbelasting | voorstel (EU)

Samenvatting According to the European Commission the digital economy is relatively under-taxed when compared with traditional businesses. Certain inherent characteristics such as reliance on cross-border provision of services without physical presence, easy transfers of intangible assets, and novel ways to create value make it particularly easy for enterprises to limit their tax liabilities. In order to provide a solution to this problem, in March 2018 the Commission adopted the 'fair taxation of the digital economy' package, comprised of two proposals. One concerns a permanent reform of corporate tax regime while the second is a proposal for a directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services, which would apply as an interim measure until the permanent reform has been implemented. The tax is to cover businesses above two thresholds: total annual worldwide revenues exceeding €750 million and annual revenues in the EU exceeding €50 million. The proposed single rate is at 3 %, levied on gross revenues resulting from the provision of certain digital services where user value creation is essential. Parliament's Committee on Economic and Monetary Affairs (ECON) adopted a report proposing to widen the scope and reach of the tax. The plenary vote is expected during the December session. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

Fair taxation of the digital economy

Publicatietype Kort overzicht

Datum 05-12-2018

Auteur SZCZEPANSKI Marcin

Beleidssterrein Belastingen | Economische en monetaire zaken

Zoekterm belastingen van de digitale economie | belastingharmonisatie | belastingwezen | commercialisering | dienstverrichting | digitale eengemaakte markt | digitale technologie | ECONOMIE, VERKEER EN HANDELSVERKEER | EUROPESE UNIE | FINANCIËN | Opbouw van Europa | PRODUCTIE, TECHNOLOGIE EN ONDERZOEK | technologie en technische voorschriften

Samenvatting In order to make tax rules fit for the digital economy, the European Commission proposed two Council directives in March 2018: a short-term solution, to be delivered by an interim digital services tax on revenues from certain digital services, and a permanent reform of the corporate tax rules, based on the concept of 'significant digital presence'. The European Parliament is expected to vote on the proposals during its December plenary session.

Kort overzicht [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

VAT for small enterprises

Publicatietype Briefing

Datum 25-10-2018

Auteur REMEUR Cécile

Beleidssterrein Economische en monetaire zaken | Vaststelling van wetgeving door het EP en de Raad

Zoekterm administratieve formaliteit | belastingharmonisatie | belastingonthefing | belastingwezen | BTW | ECONOMIE, VERKEER EN HANDELSVERKEER | EUROPESE UNIE | financieel beheer | FINANCIËN | fiscaal recht | internationale handel | klein bedrijf | liberalisering van het handelsverkeer | omzet | ONDERNEMING EN CONCURRENTIE | ondernemingen | POLITIEK | RECHT | Recht van de Europese Unie | rechtsbronnen en rechtstakken | uitvoerende macht en overheidsadministratie | vereenvoudiging van de wetgeving | voorstel (EU)

Samenvatting Value added tax (VAT) is a consumption tax borne by the final consumers and collected by businesses as taxable persons. Businesses have VAT administrative obligations and act as VAT collectors. This generates compliance costs that are higher for small and medium-sized enterprises (SMEs) than for bigger businesses, in spite of the small business exemption, especially in the case of cross-border activities. The proposal for a revision of the VAT Directive relating to the common system of value added tax as regards the special scheme for small enterprises simplifies the rules, so as to reduce VAT compliance costs for SMEs by introducing simpler measures regarding invoicing, VAT registration, accounting and returns for SMEs, whether they operate in wholly domestic markets only or also across borders in the EU. The legislative proposal falls under the consultation procedure. The European Parliament adopted its resolution on 11 September 2018, and the proposal is now with the Council. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure. Please note this document has been designed for on-line viewing.

Briefing [EN](#)

Plenary round-up – Strasbourg, October I 2018

Publicatietype Kort overzicht

Datum 05-10-2018

Auteur FERGUSON CLARE | SOCHACKA KATARZYNA

Beleidssterrein EU-democratie, institutioneel en parlementair recht

Zoekterm audiovisuele industrie | Azië-Oceanië | begroting | belastingharmonisatie | belastingwezen | betrekking van de Europese Unie | BTW | commercialisering | communicatie | dienstverrichting | ECONOMIE, VERKEER EN HANDELSVERKEER | economische geografie | EU-instellingen en Europese overheid | Eurojust | Europa | Europese Raad | EUROPESE UNIE | FINANCIËN | GEOGRAFIE | gewijzigde begroting | grensoverschrijdende gegevensstroom | INTERNATIONALE BETREKKINGEN | INTERNATIONALE ORGANISATIES | Noord-Macedonië | Opbouw van Europa | OPVOEDING, ONDERWIJS EN COMMUNICATIE | POLITIEK | politieke geografie | referendum | samenwerkingsbeleid | Turkije | UNRWA | Verenigde Naties | verkiezingsmethode en stemming | vluchtelingenhulp

Samenvatting The highlight of the October I plenary session was the debate on the preparation of the European Council meeting on 18 and 19 October 2018. The series of debates on the Future of Europe continued, this time with the Prime Minister of Estonia, Jüri Ratas. Montenegro's President, Milo Đukanović, also addressed Parliament in a formal sitting. Parliament adopted, inter alia, legislative proposals on: audiovisual media services; VAT rules; strengthening the EU Agency for Criminal Justice Cooperation (Eurojust); mutual recognition of freezing and confiscation of criminal assets; the free flow of non-personal data within the EU; health technology assessment; and emission performance standards for new passenger cars and light commercial vehicles. Parliament also voted its public procurement package, as well as a report on an amending budget regarding changes to pre-accession aid to Turkey.

Kort overzicht [EN](#)

Common consolidated corporate tax base (CCCTB)

Publicatietype Briefing

Datum 15-06-2018

Auteur DELIVORIAS Angelos

Beleidssterrein Economische en monetaire zaken | Vaststelling van wetgeving door het EP en de Raad

Zoekterm bedrijfsorganisatie | belastinggrondslag | belastingharmonisatie | belastingvlucht | belastingwezen | dubbele belasting | EUROPESE UNIE | FINANCIËN | groei van de onderneming | harmonisatie van de wetgevingen | interne markt | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | Opbouw van Europa | Recht van de Europese Unie | vennootschapsbelasting

Samenvatting The European Commission has decided to re-launch the common consolidated corporate tax base (CCCTB) project in a two-step approach, with the publication on 25 October 2016 of two new interconnected proposals: on a common corporate tax base (CCTB), and on a common consolidated corporate tax base (CCCTB). Building on the 2016 CCTB proposal, the 2016 CCCTB proposal introduces the consolidation aspect of this double initiative. Companies operating across borders in the EU would no longer have to deal with 28 different sets of national rules when calculating their taxable profits. Consolidation means that there would be a 'one-stop-shop' – the principal tax authority – where one of the companies of a group, that is, the principal taxpayer, would file a tax return. To distribute the tax base among Member States concerned, a formulary apportionment system is introduced. The legislative proposal falls under the consultation procedure. The report was adopted in the ECON committee on 21 February and Parliament's opinion in plenary on 15 March 2018. the proposal is thus now in the hands of the Council. Third edition, based on an original briefing by Gustaf Gimdal. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

Common corporate tax base (CCTB)

Publicatietype Briefing

Datum 15-06-2018

Auteur DELIVORIAS Angelos

Beleidssterrein Economische en monetaire zaken | Vaststelling van wetgeving door het EP en de Raad

Zoekterm belastinggrondslag | belastingharmonisatie | belastingwezen | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | fiscaal recht | fiscaliteit | grensoverschrijdende samenwerking | harmonisatie van de wetgevingen | INTERNATIONALE BETREKKINGEN | interne markt | ONDERNEMING EN CONCURRENTIE | ondernemingen | Opbouw van Europa | raadplegingsprocedure | Recht van de Europese Unie | samenwerkingsbeleid | transnationale onderneming | vennootschapsbelasting

Samenvatting The European Commission has decided to re-launch the common consolidated corporate tax base (CCCTB) project in a two-step approach, with the publication on 25 October 2016 of two new interconnected proposals on a common corporate tax base (CCTB) and a common consolidated corporate tax base (CCCTB). The 2016 CCTB provides for the determination of a single set of rules for calculation of the corporate tax base. Companies operating across borders in the EU would no longer have to deal with 28 different sets of national rules when calculating their taxable profits. The intention is that the proposed CCTB is a step on the way towards re-establishing the link between taxation and the place where profits are made, via an apportionment formula to be introduced through the new CCCTB proposal. The legislative proposal falls under the consultation procedure. In the European Parliament, it was assigned to the Economic and Monetary Affairs Committee. The committee adopted its report on 21 February 2018. Parliament adopted its opinion in plenary on 15 March 2018. The proposal is now in the hands of the Council. Third edition, based on an original briefing by Gustaf Gimdal. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

The Visegrad Group and the rule of law [What Think Tanks are thinking]

Publicatietype Briefing

Datum 08-05-2018

Auteur CESLUK-GRAJEWSKI Marcin

Beleidssterrein EU-democratie, institutioneel en parlementair recht

Zoekterm belastingharmonisatie | belastingwezen | communautaire verworvenheden | denktank | Ecofin | economische geografie | EU-instellingen en Europese overheid | Europa | EUROPESE UNIE | FINANCIËN | GEOGRAFIE | Hongarije | Polen | POLITIEK | politieke geografie | politieke organisatie | PRODUCTIE, TECHNOLOGIE EN ONDERZOEK | Recht van de Europese Unie | rechtsstaat | research en intellectuele eigendom | Slowakije | Tsjechië

Samenvatting Political developments in the Visegrád Group countries have raised concern over the commitment of some of their leaders and senior politicians to European Union values, notably the rule of law. The Visegrád Group is an informal alliance of the Czech Republic, Hungary, Poland and Slovakia, all of which joined the EU in 2004. Criticism by EU officials and some other Union governments centres on Hungary and Poland, where governments have implemented a number of controversial reforms, notably of the judiciary. In December 2017, the European Commission triggered the first phase of Article 7 of the Treaty on European Union, which can ultimately deprive a country found guilty of violating EU values of voting rights. In addition, a European Parliament draft report notes a deterioration of the rule of law in Hungary, where Prime Minister Viktor Orbán won a third term in office in the country's recent general election. This note offers links to recent commentaries, studies and reports from major international think tanks on the Visegrád Group, its internal relations and its role within the EU, with the focus on the rule of law debate.

Briefing [EN](#)

Rates of value added tax

Publicatietype Briefing

Datum 25-04-2018

Auteur TUOMINEN ULLA-MARI

Beleidssterrein Economische en monetaire zaken

Zoekterm belastingaftrek | belastingharmonisatie | belastingwezen | BTW-tarief | commercialisering | consumptie | dienstverrichting | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economische analyse | economische geografie | EU-lidstaat | EUROPESE UNIE | FINANCIËN | GEOGRAFIE | goederen en diensten | impactonderzoek | inning der belastingen | Recht van de Europese Unie | voorstel (EU)

Samenvatting This note seeks to provide an initial analysis of the strengths and weaknesses of the European Commission's impact assessment (IA) accompanying the above proposal, submitted on 18 January 2018 and referred to Parliament's Committee on Economic and Monetary Affairs. The proposal amends Directive 2006/112/EC (hereafter the VAT Directive), which sets out the rules governing the current temporary VAT system (dating from 1993), which are currently based on the principle of origin. When the Council adopted the common system of value added tax in 1967, the commitment was made to create a definitive VAT system operating within the European Community.

Briefing [EN](#)

Common (consolidated) corporate tax base

Publicatietype Kort overzicht

Datum 06-03-2018

Auteur DELIVORIAS Angelos | REMEUR Cécile

Beleidssterrein Economische en monetaire zaken

Zoekterm belastinggrondslag | belastingharmonisatie | belastingvlucht | belastingwezen | dubbele belasting | ECONOMIE | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | fiscaal recht | grensoverschrijdende dimensie | harmonisatie van de wetgevingen | interne markt | kleine en middelgrote onderneming | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | Opbouw van Europa | Recht van de Europese Unie | Regio en regionaal beleid | vennootschapsbelasting

Samenvatting In 2016, the Commission decided to re-launch the common consolidated corporate tax base proposal, but this time in a two-step approach, with two interconnected proposals. Parliament, which is only consulted, is due to vote on the proposals during its March plenary session.

Kort overzicht [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

General arrangements for excise duty

Publicatietype Briefing

Datum 05-03-2018

Auteur WERNER Helmut

Beleidssterrein Belastingen | Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Omzetting en uitvoering van wetgeving

Zoekterm accijns | alcoholhoudende drank | belastingharmonisatie | belastingwezen | dranken en suiker | ECONOMIE, VERKEER EN HANDELSVERKEER | economisch verkeer | elektrische energie | ENERGIE | energiebeleid | energieproduct | EUROPESE UNIE | FINANCIËN | fiscaliteit | fraude | internationale handel | invoer (EU) | LANDBOUWVOEDINGSMIDDELEN | nucleaire en elektrische industrieën | plantaardig product | RECHT | Recht van de Europese Unie | strafrecht | tabak | voorstel (EU) | vrij verkeer van goederen

Samenvatting To ensure proper functioning of the internal market, Directive 2008/118/EC and related pieces of EU law seek harmonisation of the general conditions for charging excise duty on alcohol, tobacco and energy products. Disparities in the application of these rules can result in tax-induced movements of goods, loss of revenue and fraud. The REFIT initiative on general arrangements for excise duty, announced in the Commission's work programme for 2018, intends to further harmonise and simplify provisions for the export, import and transit of excise goods, inter alia through automation of movement control procedures.

Briefing [EN](#)

Value added tax: Administrative cooperation and combating fraud

Publicatietype Briefing

Datum 15-02-2018

Auteur DELIVORIAS Angelos

Beleidssterrein Economische en monetaire zaken | Vaststelling van wetgeving door het EP en de Raad

Zoekterm belastingaftrek | belastinggrondslag | belastingharmonisatie | belastingonthefving | belastingwezen | BTW | commercialisering | dienstverrichting | distributie | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economische analyse | EUROPESE UNIE | FINANCIËN | fraude | impactonderzoek | inning der belastingen | levering | POLITIEK | raadplegingsprocedure | RECHT | Recht van de Europese Unie | strafrecht | voorstel (EU) | Werkzaamheden van het parlement | wetgevende procedure

Samenvatting This proposal was part of a package of proposed EU legislation that aims to modernise the VAT regime for cross-border B2C e-commerce. It provides the basis for the underlying IT infrastructure and the necessary cooperation by Member States to ensure the success of the extension of the mini-one-stop-shop (MOSS). It contains provisions relating to – among other things – the exchange of information between competent authorities of Member States, and the control of transactions and taxable persons, as well as Member States granting to the Commission access to statistical information contained in their electronic systems. The regulation, significantly amended, was adopted by the Council – after consulting the European Parliament – on 5 December 2017. It is accompanied by Council Directive 2017/2455, which amends Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods; see our separate briefing on this dossier – 2016/0370(CNS). Final edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

European Council Conclusions: A Rolling Check-List of Commitments to Date

Publicatietype	Studie
Datum	18-12-2017
Auteur	BACIAN Izabela Cristina DRACHENBERG Ralf TENHUNEN Susanna
Beleidsterrein	Buitenlandse zaken Democratie Economische en monetaire zaken EU-recht: rechtsstelsel en -handelingen Europees semester Financiële en bankzaken Interne markt en douane-unie Mededingingsrecht en -regelgeving Mensenrechten Milieu Ontwikkelings- en humanitaire hulp Ruimte van vrijheid, veiligheid en recht Toekomstplanning Vaststelling van wetgeving door het EP en de Raad Veiligheid en defensie Werkgelegenheid
Zoekterm	bedrijfsorganisatie belastingharmonisatie belastingwezen beleid inzake klimaatverandering concurrentievermogen digitale eengemaakte markt ECONOMIE ECONOMIE, VERKEER EN HANDELSVERKEER economisch beleid economisch beleid ENERGIE energiebeleid energiebeleid EU-instellingen en Europese overheid EU-werkgelegenheidsbeleid Europese Raad EUROPESE UNIE FINANCIËN gemeenschappelijk buitenlands en veiligheidsbeleid internationale betrekking INTERNATIONALE BETREKKINGEN internationale handel internationale handel internationale politiek interne markt MILIEU milieubeleid ONDERNEMING EN CONCURRENTIE ontwikkelingsbeleid Opbouw van Europa ruimte van vrijheid, veiligheid en rechtvaardigheid sociaal beleid sociaal leven SOCIALE VRAAGSTUKKEN werkgelegenheid WERKGELEGENHEID EN ARBEID
Samenvatting	The European Council's role – to 'provide the Union with the necessary impetus for its development' and to define its 'general political directions and priorities' - has developed rapidly over the past eight years. Since June 2014, the European Council Oversight Unit within the European Parliamentary Research Service (EPRS), the European Parliament's in-house research service and think-tank, has been monitoring and analysing the European Council's delivery of the various commitments made in the conclusions of its meetings. This overview, presented in the form of a regularly updated Rolling Check-List of Commitments to Date, is designed to review the degree of progress in realising the goals which the European Council has set itself since January 2010 and to assist the Parliament in exercising its important oversight role in this field.
Studie	EN

Algemeen fiscaal beleid

Publicatietype	Infopagina's over de EU
Datum	01-11-2017
Auteur	PATERNOSTER Dario
Beleidsterrein	Economische en monetaire zaken
Zoekterm	belastingadministratie belastingharmonisatie belastingvlucht belastingwezen bestrijding van discriminatie BTW directe belasting dubbele belasting Europese fiscale samenwerking FINANCIËN RECHT rechten en vrijheden vrij verkeer van kapitaal vrij verkeer van kapitaal vrij verkeer van werknemers werkgelegenheid WERKGELEGENHEID EN ARBEID
Samenvatting	De soevereiniteit op belastinggebied behoort tot de fundamentele soevereine rechten van de EU-lidstaten, die de Unie op dit gebied slechts beperkte bevoegdheden hebben toegewezen. De ontwikkeling van het fiscaal beleid van de EU is gericht op het soepel functioneren van de interne markt. Daarbij is de harmonisering van indirecte belastingheffing eerder en grondiger aangepakt dan die van directe belastingheffing. De EU zet zich daarnaast sterk in voor de bestrijding van belastingontduiking en -vermijding, omdat daarvan een bedreiging voor de eerlijke mededinging uitgaat en omdat er daardoor veel belastingopbrengsten verloren gaan. Volgens het Verdrag moeten fiscale maatregelen unaniem worden aangenomen door de lidstaten. Waar het fiscaal beleid sterk beïnvloed wordt door de jurisprudentie van het Europese Hof van Justitie, heeft het Europees Parlement in dit opzicht slechts een adviserende stem, behalve bij begrotingszaken, waarvoor het, als mede-begrotingsautoriteit, de besluitvormingsbevoegdheid deelt met de Raad.

Infopagina's over de EU [BG](#), [CS](#), [DA](#), [DE](#), [EL](#), [EN](#), [ES](#), [FI](#), [FR](#), [HU](#), [IT](#), [LT](#), [LV](#), [NL](#), [PT](#), [RO](#), [SV](#), [ET](#), [HR](#), [MT](#), [PL](#), [SK](#), [SL](#)

Indirecte belastingen

Publicatietype	Infopagina's over de EU
Datum	01-11-2017
Auteur	RAKIC Drazen
Beleidsterrein	Economische en monetaire zaken
Zoekterm	accijns alcoholhoudende drank belastinggrondslag belastingharmonisatie belastingwezen BTW BTW-inkomsten dranken en suiker ECONOMIE, VERKEER EN HANDELSVERKEER ENERGIE energiebeleid energieproduct Europese fiscale samenwerking EUROPESE UNIE FINANCIËN Financiën van de EU handelsbeleid indirecte belasting inning der belastingen interne markt intra-EU-handel LANDBOUWVOEDINGSMIDDELEN Opbouw van Europa plantaardig product tabak
Samenvatting	Tot de indirecte betalingen behoren de belasting op de toegevoegde waarde en accijnzen op alcohol, tabak en energie. Het gemeenschappelijke stelsel van belasting over de toegevoegde waarde is algemeen van toepassing op goederen en diensten die voor gebruiks- of consumptiedoeleinden worden gekocht en verkocht in de EU. Accijnzen worden geheven over de verkoop of het gebruik van specifieke producten. De wetgevende maatregelen van de EU zijn gericht op coördinatie en onderlinge afstemming van de btw-wetgeving en harmonisatie van de accijnzen op alcohol, tabak en energie om tot een goed functioneren van de interne markt te komen.

Infopagina's over de EU [BG](#), [CS](#), [DA](#), [DE](#), [EL](#), [EN](#), [ES](#), [FI](#), [FR](#), [HU](#), [IT](#), [LT](#), [LV](#), [NL](#), [PT](#), [RO](#), [SV](#), [ET](#), [HR](#), [MT](#), [PL](#), [SK](#), [SL](#)

Directe belastingen: personen- en vennootschapsbelasting

Publicatietype Infopagina's over de EU

Datum 01-11-2017

Auteur RAKIC Drazen

Beleidsterrein Economische en monetaire zaken

Zoekterm bankdeposito | bedrijfsorganisatie | belasting van natuurlijke personen | belastinggrondslag | belastingharmonisatie | belastingwezen | directe belasting | economische concentratie | financiële instellingen en krediet | FINANCIËN | internationaal recht | ONDERNEMING EN CONCURRENTIE | RECHT | vennootschapsbelasting | vrij verkeer van kapitaal | vrij verkeer van kapitaal | vrij verkeer van personen

Samenvatting Het gebied van de directe belastingen wordt niet rechtstreeks gereguleerd door Europese wetgeving. Niettemin stellen diverse richtlijnen en de jurisprudentie van het Hof van Justitie van de Europese Unie (HvJ-EU) geharmoniseerde normen voor de vennootschaps- en personenbelasting vast. Bovendien blijkt uit mededelingen de nadrukkelijke aandacht voor het voorkómen van belastingontduiking en dubbele belastingheffing binnen de EU. Er wordt eveneens een politieke discussie gevoerd over mogelijk concurrentieverstorende fiscale rulings voor grote ondernemingen in een aantal lidstaten.

Infopagina's over de EU [BG](#), [CS](#), [DA](#), [DE](#), [EL](#), [EN](#), [ES](#), [FI](#), [FR](#), [HU](#), [IT](#), [LT](#), [LV](#), [NL](#), [PT](#), [RO](#), [SV](#), [ET](#), [HR](#), [MT](#), [PL](#), [SK](#), [SL](#)

Definitive VAT system and fighting VAT fraud

Publicatietype Briefing

Datum 03-10-2017

Auteur REMAC Milan

Beleidsterrein Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Omzetting en uitvoering van wetgeving

Zoekterm belastingaftrek | belastingfraude | belastinggrondslag | belastingharmonisatie | belastingontheffing | belastingwezen | BTW | commercialisering | dienstverrichting | distributie | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economische analyse | EG-richtlijn | EUROPESE UNIE | FINANCIËN | fraude | handelsbeleid | impactonderzoek | inning der belastingen | interne markt | intra-EU-handel | levering | Opbouw van Europa | RECHT | Recht van de Europese Unie | strafrecht

Samenvatting Council Directive 2006/112/EC lays down the rules applicable to the common system of value added tax (VAT). Among other issues, the Council Directive establishes a temporary VAT system based on 'the origin principle', which requires that a VAT rate applicable to transactions is determined by the Member State of the seller's location. The temporary VAT system, established by the directive was supposed to be replaced by a definitive system. This however has not happened yet despite the latest VAT system having been set up approximately two decades ago. The temporary nature of the current VAT system brings several challenges, including the fact that it is more susceptible to VAT fraud. The European Parliament has called on the European Commission to update Council Directive 2006/112/EC to establish a definitive VAT system. Similarly, the Council and the European Economic and Social Committee have recommended updating the legislation. Representatives of various stakeholder groups have also meanwhile voiced concerns regarding this piece of legislation. It is expected that the European Commission will submit a legislative proposal amending this directive in October 2017.

Briefing [EN](#)

Social convergence and EU accession

Publicatietype Briefing

Datum 28-09-2017

Auteur MILOTAY Nora

Beleidsterrein Sociaal beleid

Zoekterm begroting | begrotingsprocedure | belastingharmonisatie | belastingwezen | convergentiecriterium | ECONOMIE | economisch beleid | economische convergentie | economische geografie | EU-lidstaat | EUROPESE UNIE | eurozone | FINANCIËN | GEOGRAFIE | monetaire betrekkingen | opencoördinatiemethode | Recht van de Europese Unie | sociale indicator | sociale omstandigheden | SOCIALE VRAAGSTUKKEN

Samenvatting The European Pillar of Social Rights should serve as a 'compass for a renewed process of convergence towards better working and living conditions in the EU Member States'. Convergence of policies, regimes and outcomes happens either by 'growing together' or 'catching up'. There is, however, no consensus in the literature concerning the effect of European integration on welfare states. It is also difficult to discern whether European policy or the extent of its domestic implementation led to a certain result. While analysing gross domestic product and income levels alongside the social expenditure of individual Member States are the most common ways of measuring social convergence, new methods for producing synthetic measures and indexes emerge. Recently, in addition to countries' different starting points in terms of their history, institutional, political, economic and cultural contexts, the importance of micro-politics and micro-sociology are stressed as an explanation of different paths of development. For better policy design, a move beyond analyses based on traditional groupings of welfare regimes is suggested. Although both modern Spain and Portugal, and the central and eastern European countries, developed from authoritarian or totalitarian regimes, their social convergence paths differed greatly. In Spain and Portugal, the transition towards democratic stabilisation that began in the mid-1970s was further encouraged by EU accession. The countries followed distinct paths, but both experienced upward convergence. Following the 2008 crisis, however, their situation deteriorated steadily. Central and eastern European countries entered the accession process with many institutional, political and social challenges stemming from their transition to democracy since 1989. Their social convergence varied following accession, but was generally weak. After 2008, social convergence in the Baltic States declined greatly, but picked up quickly later, while the other countries showed some progress up to 2011, before deteriorating.

Briefing [EN](#)

[Setting VAT rates](#)

Publicatietype Briefing
Datum 21-09-2017
Auteur REMAC Milan

Beleidsterrein Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Omzetting en uitvoering van wetgeving

Zoekterm belastingaftrek | belastinggrondslag | belastingharmonisatie | belastingontheffing | belastingwezen | BTW | commercialisering | dienstverrichting | digitale eengemaakte markt | distributie | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economische analyse | EUROPESE UNIE | FINANCIËN | handelsbeleid | impactonderzoek | inning der belastingen | intra-EU-handel | levering | Opbouw van Europa | parlement | POLITIEK | verzochtschrift

Samenvatting Council Directive 2006/112/EC lays down rules applicable to the common system of value added tax (VAT). Among other issues, the Council Directive sets a framework for VAT rates. The present VAT system is based on 'the origin principle', which requires that a VAT rate applicable to transaction is determined by the Member State in which the seller is located. Various studies and reports show that presently several challenges are linked to the implementation of this directive. These challenges include a gradual move from the origin principle to the destination principle, a need to fight VAT fraud, uncertainty for companies involved in cross-border trading, different VAT rates applied in Member States, obsolete rules, and the restrictive list of cases where reduced VAT can be applied, that is included in Annex III of the directive. The European Parliament has called on the European Commission to update Council Directive 2006/112/EC to respond to these challenges. Similarly, the Council and the European Economic and Social Committee have recommended that this legislation be updated. Furthermore, representatives of various stakeholder groups have voiced requests regarding this piece of legislation. Finally, the European Commission has expressed a willingness to take a more effective and proportionate approach to VAT rates. It is expected that the European Commission will submit this proposal in the third quarter of 2017.

Briefing [EN](#)

[Hybrid mismatches with third countries](#)

Publicatietype Briefing
Datum 17-07-2017
Auteur REMEUR Cécile

Beleidsterrein Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie | Omzetting en uitvoering van wetgeving | Vaststelling van wetgeving door het EP en de Raad

Zoekterm belastingharmonisatie | belastingvlucht | belastingwezen | derde land | economische geografie | EU-lidstaat | FINANCIËN | fiscaal recht | GEOGRAFIE | inning der belastingen | INTERNATIONALE BETREKKINGEN | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | samenwerkingsbeleid | vennootschapsbelasting

Samenvatting Hybrid mismatch is a situation where a cross-border activity is treated differently for tax purposes by the countries involved, resulting in favourable tax treatment. Hybrid mismatches are used as aggressive tax planning structures, which in turn trigger policy reactions to neutralise their tax effects. When adopting the Anti-Tax Avoidance Directive in July 2016, the Council requested that the Commission put forward a proposal on hybrid mismatches involving third countries. The amendment proposed by the Commission on 25 October broadens the provisions of the directive accordingly. It seeks to neutralise mismatches by obliging Member States to deny the deduction of payments by taxpayers or by requiring taxpayers to include a payment or a profit in their taxable income. The Parliament's opinion was prepared by the Economic and Monetary Affairs Committee. As this is a tax measure, Parliament is only consulted. The proposal was adopted by the Council on 29 May 2017.

Briefing [EN](#)

[Double taxation dispute resolution mechanisms in the European Union](#)

Publicatietype Kort overzicht
Datum 27-06-2017
Auteur REMEUR Cécile

Beleidsterrein Economische en monetaire zaken

Zoekterm belastinggrondslag | belastingharmonisatie | belastingovereenkomst | belastingvlucht | belastingwezen | dubbele belasting | Europese fiscale samenwerking | FINANCIËN | transferkosten | vennootschapsbelasting | vrij verkeer van kapitaal

Samenvatting Double taxation is a consequence of countries' individual rights to impose taxes. It arises when a taxpayer's situation crosses borders, and constitutes a tax obstacle generating costs and administrative burdens. The Commission's corporate tax reform package includes a proposal aimed at remedying the shortcomings of the current mechanism. A draft legislative resolution on the proposal is on the agenda of the Parliament's July plenary session.

Kort overzicht [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

European Council Conclusions: A Rolling Check-List of Commitments to Date (12th edition)

Publicatietype	Studie
Datum	20-06-2017
Auteur	ANGHEL Suzana Elena BACIAN Izabela Cristina DRACHENBERG Ralf TENHUNEN Susanna
Beleidssterrein	Buitenlandse zaken Democratie Economische en monetaire zaken EU-recht: rechtsstelsel en -handelingen Europees semester Financiële en bankzaken Interne markt en douane-unie Mededingingsrecht en -regelgeving Mensenrechten Milieu Ontwikkelings- en humanitaire hulp Ruimte van vrijheid, veiligheid en recht Toekomstplanning Vaststelling van wetgeving door het EP en de Raad Veiligheid en defensie Werkgelegenheid
Zoekterm	bedrijfsorganisatie belastingharmonisatie belastingwezen beleid inzake klimaatverandering concurrentievermogen digitale eengemaakte markt ECONOMIE ECONOMIE, VERKEER EN HANDELSVERKEER economisch beleid economisch beleid ENERGIE energiebeleid energiebeleid EU-instellingen en Europese overheid EU-werkgelegenheidsbeleid Europese Raad EUROPESE UNIE FINANCIËN gemeenschappelijk buitenlands en veiligheidsbeleid internationale betrekking INTERNATIONALE BETREKKINGEN internationale handel internationale handel internationale politiek interne markt MILIEU milieubeleid ONDERNEMING EN CONCURRENTIE ontwikkelingsbeleid Opbouw van Europa ruimte van vrijheid, veiligheid en rechtvaardigheid sociaal beleid sociaal leven SOCIALE VRAAGSTUKKEN werkgelegenheid WERKGELEGENHEID EN ARBEID
Samenvatting	The European Council's role – to 'provide the Union with the necessary impetus for its development' and to define its 'general political directions and priorities' - has developed rapidly over the past seven years. Since June 2014, the European Council Oversight Unit within the European Parliamentary Research Service (EPRS), the European Parliament's in-house research service and think-tank, has been monitoring and analysing the European Council's delivery of the various commitments made in the conclusions of its meetings. This overview, presented in the form of a regularly updated Rolling Check-List of Commitments to Date, is designed to review the degree of progress in realising the goals which the European Council has set itself since January 2010 and to assist the Parliament in exercising its important oversight role in this field.
Studie	EN

The same VAT rate for print and e-publications

Publicatietype	Kort overzicht
Datum	24-05-2017
Auteur	REMEUR Cécile
Beleidssterrein	Belastingen Cultuur Economische en monetaire zaken
Zoekterm	belastingharmonisatie belastingwezen boekensector BTW-tarief communicatie documentatie elektronisch publiceren FINANCIËN krant OPVOEDING, ONDERWIJS EN COMMUNICATIE pers tijdschrift
Samenvatting	On 1 December 2016, the European Commission adopted a proposal on value added tax (VAT) on books, newspapers and periodicals, which would amend the VAT Directive and broaden the possibility to apply reduced rates to all publications, be they print or digital. For this consultation procedure, the report is scheduled to be voted in plenary in May.
Kort overzicht	DE , EN , ES , FR , IT , PL

Effective Corporate Tax Rate” and “Digital Business Establishment” in the Corporate Tax Base Proposals

Publicatietype	Briefing
Datum	10-05-2017
Auteur	BUX Udo
Beleidssterrein	Beroep van wetgeving en beleid in de praktijk EU-recht: rechtsstelsel en -handelingen Financiële en bankzaken Internationaal privaatrecht en justitiële samenwerking in burgerlijke zaken Interne markt en douane-unie Vaststelling van wetgeving door het EP en de Raad Verbintenissen-, handels- en vennootschapsrecht
Zoekterm	belastinggrondslag belastingharmonisatie belastingwezen digitale eengemaakte markt Europese fiscale samenwerking EUROPESE UNIE FINANCIËN fiscaal recht fiscaliteit grensoverschrijdende samenwerking harmonisatie van de wetgevingen INTERNATIONALE BETREKKINGEN multinationale onderneming ONDERNEMING EN CONCURRENTIE ondernemingen Opbouw van Europa Recht van de Europese Unie samenwerkingsbeleid transnationale onderneming vennootschapsbelasting
Samenvatting	On 25 October 2016, the Commission presented two proposals for two Council directives on a Common Corporate Tax Base, COM (2016)0685 (CCTB) and a Common Consolidated Corporate Tax Base, COM (2016)0683 (CCCTB). They both are based of Article 115 TFEU (Council decides after consultation of EP- special legislative procedure). As approximation under this Article shall directly affect the establishment or functioning of the internal market the Council decides by unanimity (exception for fiscal provisions in Article 114, par.2 TFEU). The purpose of the proposals is to establish common rules for corporate taxes and to make it possible for corporations to submit a single consolidated tax declaration for the corporation's activities to the tax authority in only one EU Member State. The proposals shall ensure a corporate tax system that encourages fairness in the internal market as currently businesses with cross-border activity have to comply with up to 28 divergent corporate tax systems (generally, corporate income is taxed at national level).
Briefing	EN

European Council Conclusions: A Rolling Check-List of Commitments to Date (11th edition)

Publicatietype Studie

Datum 10-03-2017

Auteur ANGHEL Suzana Elena | BACIAN Izabela Cristina | DRACHENBERG Ralf | TENHUNEN Susanna

Beleidsterrein Begroting | Begrotingscontrole | Buitenlandse zaken | Consumentenbescherming | Cultuur | Democratie | Economische en monetaire zaken | Energie | EU-democratie, institutioneel en parlementair recht | EU-recht: rechtsstelsel en -handelingen | Financiële en bankzaken | Industrie | Internationale handel | Interne markt en douane-unie | Landbouw en plattelandsontwikkeling | Mensenrechten | Milieu | Onderwijs | Onderzoeksbeleid | Ontwikkelings- en humanitaire hulp | Regionale ontwikkeling | Ruimte van vrijheid, veiligheid en recht | Sociaal beleid | Toekomstplanning | Toerisme | Vaststelling van wetgeving door het EP en de Raad | Veiligheid en defensie | Vervoer | Visserij | Volksgezondheid | Werkgelegenheid

Zoekterm bedrijfsorganisatie | belastingharmonisatie | belastingwezen | beleid inzake klimaatverandering | concurrentievermogen | digitale eengemaakte markt | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economisch beleid | economisch beleid | ENERGIE | energiebeleid | energiebeleid | EU-instellingen en Europese overheid | EU-werkgelegenheidsbeleid | Europese Raad | EUROPESE UNIE | FINANCIËN | gemeenschappelijk buitenlands en veiligheidsbeleid | internationale betrekking | INTERNATIONALE BETREKKINGEN | internationale handel | internationale handel | internationale politiek | interne markt | MILIEU | milieubeleid | ONDERNEMING EN CONCURRENTIE | ontwikkelingsbeleid | Opbouw van Europa | ruimte van vrijheid, veiligheid en rechtvaardigheid | sociaal beleid | sociaal leven | SOCIALE VRAAGSTUKKEN | werkgelegenheid | WERKGELEGENHEID EN ARBEID

Samenvatting The European Council's role - to 'provide the Union with the necessary impetus for its development' and to define its 'general political directions and priorities' - has developed rapidly over the past seven years. Since June 2014, the European Council Oversight Unit within the European Parliamentary Research Service (EPRS), the European Parliament's in-house research service and think-tank, has been monitoring and analysing the European Council's delivery of the various commitments made in the conclusions of its meetings. This overview, presented in the form of a regularly updated Rolling Check-List of Commitments to Date, is designed to review the degree of progress in realising the goals which the European Council has set itself since January 2010 and to assist the Parliament in exercising its important oversight role in this field.

Studie [EN](#)

EU-US trade and investment relations: Effects on tax evasion, money laundering and tax transparency

Publicatietype Uitgebreide analyse

Datum 06-03-2017

Auteur IOANNIDES Isabelle

Beleidsterrein Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Financiële en bankzaken | Internationale handel | Omzetting en uitvoering van wetgeving

Zoekterm Amerika | belastingfraude | belastingharmonisatie | belastingvlucht | belastingwezen | bilaterale betrekking | buitenlandse investering | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economische analyse | economische geografie | EU-statistieken | extra-EU-handel | FINANCIËN | GEOGRAFIE | handelsbeleid | handelsovereenkomst | impactonderzoek | informatie en informatieverwerking | INTERNATIONALE BETREKKINGEN | internationale handel | internationale politiek | investering en financiering | OPVOEDING, ONDERWIJS EN COMMUNICATIE | politieke geografie | RECHT | strafrecht | uitwisseling van informatie | Verenigde Staten | vrij verkeer van kapitaal | witwassen van geld

Samenvatting This ex-post impact assessment analyses EU-US trade and investment relations to assess whether and, if so, to what extent these relations have impacted on issues related to tax evasion, money laundering and tax transparency. The EU and US economies are highly intertwined, generating together half the world's gross domestic product and more than 30 % of global trade. Overall, trade and investment relations between the European Union and the United States do not seem to have impacted on US efforts to combat tax evasion, strengthen anti-money laundering legislation, and its implementation, and boost tax transparency. While some progress has been made in the ongoing negotiation of the Transatlantic Trade and Investment Partnership (TTIP), which also aims to establish regulatory cooperation between the EU and the USA on financial services, progress has been below expectations. The United States has set up mechanisms for information exchange with EU Member States, has signed tax treaties with almost all EU Member States, and has developed a robust legal framework to address money laundering and combat terrorism financing. Despite being largely compliant with the recommendations of the Financial Action Task Force, however, challenges remain on questions of beneficial ownership, cross-border exchange of information, privacy issues, and designated non-financial businesses and professions.

Uitgebreide analyse [EN](#)

European Council Conclusions: A Rolling Check-List of Commitments to Date (10th edition)

Publicatietype Studie

Datum 13-12-2016

Auteur ANGHEL Suzana Elena | BACIAN Izabela Cristina | DRACHENBERG Ralf | TENHUNEN Susanna

Beleidsterrein Begroting | Begrotingscontrole | Beoordeling van wetgeving en beleid in de praktijk | Buitenlandse zaken | Economische en monetaire zaken | Energie | EU-democratie, institutioneel en parlementair recht | Financiële en bankzaken | Industrie | Intellectuele-eigendomsrecht | Internationale handel | Interne markt en douane-unie | Landbouw en plattelandsontwikkeling | Onderwijs | Onderzoeksbeleid | Ontwikkelings- en humanitaire hulp | Regionale ontwikkeling | Ruimte van vrijheid, veiligheid en recht | Sociaal beleid | Vaststelling van wetgeving door het EP en de Raad | Veiligheid en defensie | Werkgelegenheid

Zoekterm bedrijfsorganisatie | belastingharmonisatie | belastingwezen | beleid inzake klimaatverandering | concurrentievermogen | digitale eengemaakte markt | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economisch beleid | economisch beleid | ENERGIE | energiebeleid | energiebeleid | EU-instellingen en Europese overheid | EU-werkgelegenheidsbeleid | Europese Raad | EUROPESE UNIE | FINANCIËN | gemeenschappelijk buitenlands en veiligheidsbeleid | internationale betrekking | INTERNATIONALE BETREKKINGEN | internationale handel | internationale handel | internationale politiek | interne markt | MILIEU | milieubeleid | ONDERNEMING EN CONCURRENTIE | ontwikkelingsbeleid | Opbouw van Europa | ruimte van vrijheid, veiligheid en rechtvaardigheid | sociaal beleid | sociaal leven | SOCIALE VRAAGSTUKKEN | werkgelegenheid | WERKGELEGENHEID EN ARBEID

Samenvatting The European Council's role - to 'provide the Union with the necessary impetus for its development' and to define its 'general political directions and priorities' - has developed rapidly over the past seven years. Since June 2014, the European Council Oversight Unit within the European Parliamentary Research Service (EPRS), the European Parliament's in-house research service and think-tank, has been monitoring and analysing the European Council's delivery of the various commitments made in the conclusions of its meetings. This overview, presented in the form of a regularly updated Rolling Check-List of Commitments to Date, is designed to review the degree of progress in realising the goals which the European Council has set itself since January 2010 and to assist the Parliament in exercising its important oversight role in this field.

Studie [EN](#)

European Council Conclusions: A Rolling Check-List of Commitments to Date (9th edition)

Publicatietype Studie

Datum 18-10-2016

Auteur ANGHEL Suzana Elena | BACIAN Izabela Cristina | DRACHENBERG Ralf | TENHUNEN Susanna

Beleidsterrein Buitenlandse zaken | Economische en monetaire zaken | Energie | EU-democratie, institutioneel en parlementair recht | Europees semester | Financiële en bankzaken | Industrie | Internationale handel | Interne markt en douane-unie | Onderzoeksbeleid | Ontwikkelings- en humanitaire hulp | Regionale ontwikkeling | Ruimte van vrijheid, veiligheid en recht | Sociaal beleid | Vaststelling van wetgeving door het EP en de Raad | Veiligheid en defensie | Werkgelegenheid

Zoekterm bedrijfsorganisatie | belastingharmonisatie | belastingwezen | beleid inzake klimaatverandering | concurrentievermogen | digitale eengemaakte markt | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economisch beleid | economisch beleid | ENERGIE | energiebeleid | energiebeleid | EU-instellingen en Europese overheid | EU-werkgelegenheidsbeleid | Europese Raad | EUROPESE UNIE | FINANCIËN | gemeenschappelijk buitenlands en veiligheidsbeleid | internationale betrekking | INTERNATIONALE BETREKKINGEN | internationale handel | internationale handel | internationale politiek | interne markt | MILIEU | milieubeleid | ONDERNEMING EN CONCURRENTIE | ontwikkelingsbeleid | Opbouw van Europa | ruimte van vrijheid, veiligheid en rechtvaardigheid | sociaal beleid | sociaal leven | SOCIALE VRAAGSTUKKEN | werkgelegenheid | WERKGELEGENHEID EN ARBEID

Samenvatting The European Council's role - to 'provide the Union with the necessary impetus for its development' and to define its 'general political directions and priorities' - has developed rapidly over the past seven years. Since June 2014, the European Council Oversight Unit within the European Parliamentary Research Service (EPRS), the European Parliament's in-house research service and think-tank, has been monitoring and analysing the European Council's delivery of the various commitments made in the conclusions of its meetings. This overview, presented in the form of a regularly updated Rolling Check-List of Commitments to Date, is designed to review the degree of progress in realising the goals which the European Council has set itself since January 2010 and to assist the Parliament in exercising its important oversight role in this field.

Studie [EN](#)

[Anti-tax-avoidance directive](#)

Publicatietype Briefing

Datum 19-07-2016

Auteur REMEUR Cécile

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie | Omzetting en uitvoering van wetgeving | Vaststelling van wetgeving door het EP en de Raad

Zoekterm belastingadministratie | belastingharmonisatie | belastingvlucht | belastingwezen | concurrentie | digitale technologie | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | fiscaal recht | harmonisatie van de wetgevingen | interne markt | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | Opbouw van Europa | POLITIEK | PRODUCTIE, TECHNOLOGIE EN ONDERZOEK | Recht van de Europese Unie | richtlijn (EU) | technologie en technische voorschriften | toezicht op overheidssteun | vennootschapsbelasting | Werkzaamheden van het parlement | wetsherziening

Samenvatting The proposal for a directive on 'Rules against tax avoidance practices that directly affect the functioning of the internal market' was one of two legislative proposals of the 28 January 2016 European Commission 'anti-tax-avoidance package'. Linked with the OECD/G20 Base erosion and profit shifting action plan (BEPS), it targets schemes where corporate taxpayers operating businesses in several countries take advantage of disparities and loopholes to reduce their tax bills. The objective is to realign corporate taxation with the relevant business substance (income) of the corporate taxpayer, fighting against aggressive corporate tax avoidance. The proposal for a directive sets legally binding minimum standards for six practices. Three of these are included in the BEPS action plan (interest limitation rules, controlled foreign company rules, and rules on hybrid mismatches). The other three (a general anti-abuse rule, exit taxation rules and a switchover clause) came out of discussions on the common consolidated corporate tax base (CCCTB) proposal. As a tax measure, Parliament is only consulted, with the proposal adopted by the Council. As finally adopted, the directive covers all these six aspects with the exception of the switchover clause and changes to the rules on the controlled foreign companies (CFC) rules. This briefing updates a previous edition, of 3 June 2016: PE 583.804.

Briefing [EN](#)

[Aggressive tax planning – The TAXE 2 report](#)

Publicatietype Kort overzicht

Datum 30-06-2016

Auteur GIMDAL Gustaf

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Vaststelling van wetgeving door het EP en de Raad

Zoekterm bedrijfsethiek | bedrijfsorganisatie | belastinggrondslag | belastingharmonisatie | belastingvlucht | belastingwezen | documentatie | enquêtecommissie | Europese fiscale samenwerking | FINANCIËN | klokkenluiden | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | OPVOEDING, ONDERWIJS EN COMMUNICATIE | parlement | POLITIEK | politiek en openbare veiligheid | transferkosten | vennootschapsbelasting | verslag | vrij verkeer van kapitaal

Samenvatting The special committee on tax rulings and other measures similar in nature or effect (TAXE 2) adopted its report on 21 June 2016. The report is now on the agenda for the plenary on 4–7 July 2016, with a vote planned for 7 July.

Kort overzicht [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

Multimedia [Aggressive Tax Planning](#)

[Call for stricter rules against tax avoidance](#)

Publicatietype Kort overzicht

Datum 02-06-2016

Auteur KARAKAS Cemal | REMEUR Cécile

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Omzetting en uitvoering van wetgeving | Vaststelling van wetgeving door het EP en de Raad

Zoekterm belastingharmonisatie | belastingvlucht | belastingwezen | Europese fiscale samenwerking | FINANCIËN | fiscaal recht | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | vennootschapsbelasting

Samenvatting The European Commission's proposed anti-tax-avoidance directive aims to create a higher level of protection against corporate tax avoidance throughout the EU, setting legally binding minimum standards addressing six practices. The ECON Committee is calling, in a report to be debated in the June plenary, for stricter rules than in the original proposal on several key aspects.

Kort overzicht [EN](#)

Understanding the OECD tax plan to address 'base erosion and profit shifting' – BEPS

Publicatietype	Briefing
Datum	14-04-2016
Auteur	REMEUR Cécile
Beleidssterrein	Economische en monetaire zaken Financiële en bankzaken
Zoekterm	administratieve samenwerking bedrijfsethiek bedrijfsorganisatie belastingharmonisatie belastinghervorming belastingovereenkomst belastingvlucht belastingwezen Europese fiscale samenwerking FINANCIËN multinationale onderneming ONDERNEMING EN CONCURRENTIE ondernemingen POLITIEK transferkosten uitvoerende macht en overheidsadministratie vennootschapsbelasting vrij verkeer van kapitaal
Samenvatting	Action to fight corporate tax avoidance has been deemed necessary in the OECD forum, where further impetus has been given via the G20/OECD 'Base erosion and profit shifting' action plan (known as BEPS), initiated in 2013. Applied in a substantially changed context, existing tax rules set up a century ago are not only outdated but have also been shown to have flaws that create opportunities for BEPS practices and thus need to be dealt with. The BEPS action plan has 15 actions covering elements used in corporate tax-avoidance practices and aggressive tax-planning schemes. The 15 BEPS final reports were prepared over two years, involving OECD and G20 countries. The reports were finalised in autumn 2015 and endorsed by G20 leaders at their summit in Antalya, Turkey, in November 2015. They cover common forms of BEPS practices. The reports are generally seen as a step in the fight against corporate tax avoidance. The action against BEPS is designed to be flexible as a consequence of its adoption by consensus. Recommendations made in BEPS reports range from minimum standards to guidelines, and also putting in place an instrument to modify the provisions of tax treaties related to BEPS practices. Implementation is under way, and the follow-up and future of work to tackle BEPS is organised so as to provide a more inclusive framework able to involve more countries. EU rules already cover some of the BEPS actions. And the January 2016 'anti-tax avoidance package' introduces further measures, including a proposed directive providing for country-by-country reporting and another setting out anti-abuse measures against common forms of aggressive tax planning.

Briefing [EN](#)

Spurring Transparency, Coordination and Convergence to Corporate Tax Policies in the EU

Publicatietype	Kort overzicht
Datum	04-02-2016
Auteur	PATERNOSTER Dario
Beleidssterrein	Beoordeling van wetgeving en beleid in de praktijk Economische en monetaire zaken
Zoekterm	belastingharmonisatie belastinghervorming belastingvlucht belastingwezen bibliografie documentatie Europese fiscale samenwerking FINANCIËN multinationale onderneming ONDERNEMING EN CONCURRENTIE ondernemingen OPVOEDING, ONDERWIJS EN COMMUNICATIE vennootschapsbelasting
Samenvatting	What the key features of aggressive tax planning mechanisms and measures used by multinationals with the aim of minimising corporate tax payments? How do favourable tax rulings work in practice? What is the role and functioning of certain EU groups/working parties in the area of corporate taxation? And how effective is the EU in promoting good tax governance principles? Adopting tax laws in the EU is a prerogative of national governments. In this context, what are the key challenges that tax EU policy makers face as they move towards a more transparent tax environment and enhanced coordination/convergence on tax matters? To what extent do current national legal frameworks allow for effective action, in compliance with the EU Treaties, against aggressive corporate tax arrangements? An in-depth analysis, including the EU policy response on corporate taxation governance, is provided in four papers. The papers, which fed into the legislative own-initiative report "Bringing Transparency, coordination and convergence to corporate tax policies in the EU" (rapporteurs MEP Anneliese Dodds and Luděk Niedermayer), have been prepared by the Policy Department A, as a response to the request of the Committee on Economic and Monetary Affairs of the European Parliament.

Kort overzicht [EN](#)

Bringing transparency, coordination and convergence to corporate tax policies in the European Union: II - Evaluation of the European Added Value of the recommendations in the ECON legislative own-initiative draft report

Publicatietype	Studie
Datum	21-01-2016
Auteur	DE FINANCE Stanislas NIEMINEN Risto
Beleidssterrein	Economische en monetaire zaken Europese meerwaarde Financiële en bankzaken
Zoekterm	administratieve samenwerking belastinggrondslag belastingharmonisatie belastingvlucht belastingwezen ECONOMIE economische analyse Europese fiscale samenwerking EUROPESE UNIE FINANCIËN impactonderzoek multinationale onderneming ONDERNEMING EN CONCURRENTIE ondernemingen POLITIEK Recht van de Europese Unie uitvoerende macht en overheidsadministratie uitwerking van EU-wetgeving vennootschapsbelasting
Samenvatting	This Study evaluates the European Added value of the recommendation in the draft report of the European Parliament on bringing transparency, coordination and convergence to corporation tax policies in the Union. This study finds that the single most effective contribution to mitigating aggressive tax planning strategies and therefore lost revenues to Member States, which are estimated to be in the region of 50-70 billion euro per annum to 160-190 billion euro per annum on an assumption of no base from sources other than profit shifting, would be enacting a common consolidated corporate tax base (CCCTB), across the entire Union. Moreover, this is a conservative estimate. The cost-effective regulations proposed the Rapporteur's draft proposals can be expected to add 0.6 per cent - 1.1 per cent to Member States potential public investment spending power, according to research assessments. Based on OECD methodology, the enactment of these proposals are capable of improving corporation tax receipts by between 13.4 billion euro and 33.5 billion euro per annum. The Study finds that transparency and uneven implementation is one of the most serious challenges faced by the EU in the field of business taxes. This applies to methodologies, what information is made available by Member States, enforcement practices adopted by Member States and the recent innovation of 'free-ports' which has created a parallel trading system.

Studie [EN](#)

'Tax rulings' in the EU Member States

Publicatietype Uitgebreide analyse

Datum 15-12-2015

Externe auteur Elly VAN DE VELDE (Faculty of Law at Hasselt University and Law Faculty of the University of Antwerp, Belgium)

Beleidssterrein Begroting | Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Europees semester | Financiële en bankzaken | Interne markt en douane-unie | Vaststelling van wetgeving door het EP en de Raad

Zoekterm belastingfraude | belastingharmonisatie | belastingwezen | besloten vennootschap | documentatie | doorgeven van informatie | economische geografie | EU-lidstaat | Europa | Europese fiscale samenwerking | FINANCIËN | fiscaal recht | fraude | gedragscode | GEOGRAFIE | Informatica en gegevensverwerking | informatie en informatieverwerking | INTERNATIONALE BETREKKINGEN | INTERNATIONALE ORGANISATIES | internationale politiek | investering en financiering | investeringsbeleid | kapitaalbelasting | misdaadbestrijding | OESO | ONDERNEMING EN CONCURRENTIE | ondernemingsvorm | openbaarheid van het bestuur | OPVOEDING, ONDERWIJS EN COMMUNICATIE | POLITIEK | politieke geografie | RECHT | sociaal leven | SOCIALE VRAAGSTUKKEN | strafrecht | uitvoerende macht en overheidsadministratie | vergelijkende studie | wereldwijde organisaties | Zwitserland

Samenvatting This paper forms part of a series of analytical pieces on the absence of EU-coordination regarding aggressive tax planning and its effects, prepared by Policy Department A at the request of the ECON Committee of the European Parliament. It deals with the question what advance tax rulings, advance pricing agreements and other tax arrangements currently are like and how they are meant to develop. Therefore, it is necessary to understand the reasons of their existence and to know the legal and policy limits that should be taken into account on OECD, EU and national levels. The paper gives an overview of the features of tax rulings in general and of the tax rulings practices in the 28 Member States in concrete terms.

[Uitgebreide analyse EN](#)

Role and Functioning of Certain EU Groups in the Area of Taxation

Publicatietype Uitgebreide analyse

Datum 15-12-2015

Externe auteur Elly VAN DE VELDE (Faculty of Law at Hasselt University and Law Faculty of the University of Antwerp, Belgium)

Beleidssterrein Begroting | Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Europees semester | Financiële en bankzaken | Interne markt en douane-unie | Vaststelling van wetgeving door het EP en de Raad

Zoekterm bedrijfsethiek | bedrijfsorganisatie | belastingfraude | belastingharmonisatie | belastingwezen | doorgeven van informatie | economische geografie | EU-instellingen en Europese overheid | EU-lidstaat | EUROPESE UNIE | FINANCIËN | fiscaal recht | fraude | GEOGRAFIE | governance | Informatica en gegevensverwerking | informatie en informatieverwerking | interinstitutionele samenwerking (EU) | ONDERNEMING EN CONCURRENTIE | openbaarheid van het bestuur | OPVOEDING, ONDERWIJS EN COMMUNICATIE | POLITIEK | RECHT | strafrecht | uitvoerende macht en overheidsadministratie | uitwisseling van informatie

Samenvatting This paper forms part of a series of analytical pieces on the absence of EU coordination regarding aggressive tax planning and its effects, prepared by Policy Department A at the request of the ECON Committee of the European Parliament. It deals with recent EU initiatives on tax issues on the fight against tax avoidance and aggressive tax planning. Many EU Groups can contribute to the realisation of this work in progress, because of their different priorities. This paper overviews the history, set-up, working methods and results of three EU Groups, i.e. the Council Code of Conduct Group on Harmful Business Taxation, the EU Joint Transfer Pricing Forum Expert Group and the Commission Expert Group on Automatic Exchange of Financial Account Information. Finally, the interaction between these Groups is discussed.

[Uitgebreide analyse EN](#)

Improving corporate tax policies in the EU

Publicatietype Kort overzicht

Datum 08-12-2015

Auteur REMEUR Cécile

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie

Zoekterm administratieve samenwerking | bedrijfsethiek | bedrijfsorganisatie | belastinggrondslag | belastingharmonisatie | belastingvlucht | belastingwezen | concurrentie | dumping | Europese fiscale samenwerking | FINANCIËN | ONDERNEMING EN CONCURRENTIE | POLITIEK | uitvoerende macht en overheidsadministratie | vennootschapsbelasting

Samenvatting Aggressive corporate tax practices covering the Member States and extending beyond the European Union (EU) have been extensively described and assessed over the past year. Measures to address and remedy the situation are on the agendas of Member States and the EU alike. Please click here for the full publication in PDF format

[Kort overzicht EN](#)

[Bringing transparency, coordination and convergence to corporate tax policies in the European Union: Assessment of the magnitude of aggressive corporate tax planning](#)

Publicatietype Studie

Datum 24-11-2015

Auteur DE FINANCE Stanislas | NIEMINEN Risto

Beleidssterrein Economische en monetaire zaken | Europese meerwaarde | Financiële en bankzaken

Zoekterm bedrijfsethiek | bedrijfsorganisatie | belastingfraude | belastinggrondslag | belastingharmonisatie | belastingvlucht | belastingwezen | ECONOMIE | economische analyse | economische analyse | Europese fiscale samenwerking | FINANCIËN | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | RECHT | strafrecht | transferkosten | vennootschapsbelasting | vrij verkeer van kapitaal

Samenvatting This paper assesses the loss of tax revenue to the EU through aggressive corporate tax planning to be around 50-70 billion euro per annum. On an assumption of no base from sources other than profit shifting, then this figure jumps to 160-190 billion euro. The paper presents the methodology used and the country-by-country calculations on which these figures are based. It describes the common tools used in aggressive planning, and the impacts these have on tax revenue, concluding with an assessment of the inefficiencies created by individual tax arrangements for large multinational companies in the European Union. Research paper by Dr Robert Dover, Dr Benjamin Ferrett, Daniel Gravino, Professor Erik Jones and Silvia Merler has been written at the request of the European Added Value Unit of the Directorate for Impact Assessment and European Added Value, within the Directorate-General for Parliamentary Research Services (DG EPRS) for the European Parliament's Committee on Economic and Monetary Affairs (ECON) in relation with the legislative own-initiative Report of Co-Rapporteurs Luděk Niedermayer and Anneliese Dodds, MEPs.

Studie [EN](#)

[Aggressive corporate tax planning under scrutiny](#)

Publicatietype Kort overzicht

Datum 18-11-2015

Auteur REMEUR Cécile

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie

Zoekterm bedrijfsethiek | bedrijfsorganisatie | belastingharmonisatie | belastingvlucht | belastingwezen | concurrentie | concurrentiebeperking | Europese fiscale samenwerking | FINANCIËN | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | parlement | parlementair toezicht | POLITIEK | toezicht op overheidssteun | transferkosten | vennootschapsbelasting | vrij verkeer van kapitaal

Samenvatting Multinational companies (MNCs) can use aggressive tax planning methods in order to reach very low effective tax rates. Amplified public and political attention to aggressive corporate tax planning practises has increased pressure to change the existing situation. Scrutiny of existing practices to find solutions is a generally recognised policy priority of the European Parliament (EP). Please click here for the full publication in PDF format

Kort overzicht [EN](#)

[EU State Aid Law and National Tax Rulings](#)

Publicatietype Uitgebreide analyse

Datum 13-10-2015

Externe auteur Raymond LUJA

Beleidssterrein Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie | Onderzoeksbeleid

Zoekterm administratieve samenwerking | belastingharmonisatie | belastingvlucht | belastingwezen | concurrentie | doorgeven van informatie | ECONOMIE | economisch beleid | Europese fiscale samenwerking | FINANCIËN | fiscale stimulans | Informatica en gegevensverwerking | informatie en informatieverwerking | ONDERNEMING EN CONCURRENTIE | OPVOEDING, ONDERWIJS EN COMMUNICATIE | overheidssteun | POLITIEK | terugbetaling van steun | toezicht op overheidssteun | transferkosten | uitvoerende macht en overheidsadministratie | vennootschapsbelasting | vrij verkeer van kapitaal

Samenvatting This paper forms part of a series of analytical pieces on various key tax issues, prepared by Policy Department A at the request of the Special TAXE Committee. It sets out how tax rulings can be subject to state aid scrutiny if they lead to a beneficial tax treatment of a particular undertaking that is not in line with the normal application of national tax law. However, a deviation from national law in itself is not always an indicator of selective aid. As national law is the only relevant benchmark, the state aid regime is not designed to impose particular doctrines or best practices on the tax systems of Member States.

Uitgebreide analyse [EN](#)

Intellectual Property Box Regimes

Publicatietype Uitgebreide analyse

Datum 13-10-2015

Externe auteur Lisa Katharina EVERS

Beleidsterrein Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie | Onderzoeksbeleid

Zoekterm belastingharmonisatie | belastinghervorming | belastingvlucht | belastingwezen | concurrentie | ECONOMIE | economisch beleid | FINANCIËN | fiscale stimulans | gedragscode | intellectuele eigendom | INTERNATIONALE BETREKKINGEN | internationale politiek | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | onderzoek en ontwikkeling | overheidssteun | PRODUCTIE, TECHNOLOGIE EN ONDERZOEK | research en intellectuele eigendom | toezicht op overheidssteun | transferkosten | vennootschapsbelasting | vrij verkeer van kapitaal

Samenvatting This paper forms part of a series of analytical pieces on various key tax issues, prepared by Policy Department A at the request of the TAXE Special Committee of the European Parliament. This paper contributes to the current debate on Intellectual Property (IP) Box regimes, IP tax planning and OECD's base erosion and profit shifting (BEPS) project. The aim is three-fold: First, to provide a systematic overview of the 12 IP Box regimes in place in Europe by the end of 2014, and present effective tax rates associated with the IP Box regimes and the use of popular IP tax planning modes; second, to evaluate the IP box regimes on the basis of the EU State Aid rules and the EU Code of Conduct for business taxation; third, to discuss options to reform the taxation of IP income in order to counter profit shifting and tax base erosion.

[Uitgebreide analyse](#) [EN](#)

Overview of Existing EU and National Legislation on Topics Covered by TAXE Mandate

Publicatietype Studie

Datum 13-10-2015

Externe auteur Elly VAN DE VELDE

Beleidsterrein Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie | Onderzoeksbeleid

Zoekterm belastingadministratie | belastingharmonisatie | belastingwezen | concurrentie | concurrentiebeperking | documentatie | doorgeven van informatie | economische geografie | EU-lidstaat | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | fiscaal recht | gedragscode | GEOGRAFIE | Informatica en gegevensverwerking | informatie en informatieverwerking | INTERNATIONALE BETREKKINGEN | internationale politiek | ONDERNEMING EN CONCURRENTIE | openbaarheid van het bestuur | OPVOEDING, ONDERWIJS EN COMMUNICATIE | POLITIEK | Recht van de Europese Unie | rechtszekerheidsbeginsel | transferkosten | uitvoerende macht en overheidsadministratie | vennootschapsbelasting | vergelijkende studie | vrij verkeer van kapitaal

Samenvatting This paper forms part of a series of analytical pieces on various key tax issues, prepared by Policy Department A at the request of the Special TAXE Committee of the European Parliament. It deals with the question what advance tax rulings, advance pricing agreements and other tax arrangements currently are like and how they are meant to develop. Therefore, it is necessary to understand the reasons of their existence and to know the legal and policy limits that should be taken into account on OECD, EU and national levels. The paper gives an overview of the features of tax rulings in general and of the tax rulings practices in the 28 Member States in concrete terms.

[Studie](#) [EN](#)

Action plan on corporate taxation

Publicatietype Kort overzicht

Datum 19-06-2015

Auteur REMEUR Cécile

Beleidsterrein Economische en monetaire zaken | Financiële en bankzaken

Zoekterm bedrijfsorganisatie | belastinggrondslag | belastingharmonisatie | belastingvlucht | belastingwezen | concurrentie | concurrentiebeperking | dochteronderneming | Europese fiscale samenwerking | FINANCIËN | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | transferkosten | vennootschapsbelasting | vrij verkeer van kapitaal

Samenvatting The action plan on 'a Fair and Efficient Corporate Tax System in the European Union', which the Commission submitted on 17 June 2015, presents the second set of measures to combat tax evasion and aggressive tax planning – phenomena which impede the adoption of tax policies favourable to sustainable growth and investment.

[Kort overzicht](#) [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

EU reform of corporate tax rules [What Think Tanks are Thinking]

Publicatietype Kort overzicht

Datum 01-06-2015

Auteur CESLUK-GRAJEWSKI Marcin

Beleidsterrein Economische en monetaire zaken

Zoekterm belastingfraude | belastingharmonisatie | belastingvlucht | belastingwezen | documentatie | EU-instellingen en Europese overheid | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | fiscaal recht | informatie en informatieverwerking | OPVOEDING, ONDERWIJS EN COMMUNICATIE | RECHT | strafrecht | uitwisseling van informatie | vennootschapsbelasting | verspreiding van EU-informatie over de EU | zaakregister

Samenvatting The European Commission held an orientation debate on 27 May on updating corporate taxation rules to make them fairer, more transparent, more growth-friendly and better shielded against abuse. The discussion will feed into an Action Plan, to be presented in June, which is expected to reopen the discussion on a Common Consolidated Corporate Tax Base in the EU. On March 18, the Commission presented its Tax Transparency Package, which strengthens the exchange of information between Member States on their tax rulings. European Commission President Jean-Claude Juncker has made the fight against tax avoidance and evasion a top priority, as reports that large corporations use aggressive cross-border accounting practices to lower their tax obligations have sparked controversy. This note highlights a selection of blog posts, commentaries and studies by major international think tanks and research institutes on reforms of EU taxation rules, with hyperlinks to the texts concerned.

Kort overzicht [EN](#)

Tax policy in the EU - Issues and challenges

Publicatietype Uitgebreide analyse

Datum 18-02-2015

Auteur REMEUR Cécile

Beleidsterrein Beoordeling van wetgeving en beleid in de praktijk | Economische en monetaire zaken | EU-recht: rechtsstelsel en -handelingen | Financiële en bankzaken | Internationale handel | Interne markt en douane-unie

Zoekterm administratieve samenwerking | belastingfraude | belastingharmonisatie | belastinghervorming | belastingwezen | commercialisering | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economische groei | economische situatie | elektronische handel | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | fiscaliteit | interne markt | Opbouw van Europa | POLITIEK | RECHT | sociaal leven | sociale dumping | SOCIALE VRAAGSTUKKEN | strafrecht | uitvoerende macht en overheidsadministratie | vennootschapsbelasting

Samenvatting EU tax policy is based on national tax systems which are decided by Member States and adapted to prevent national tax provisions hindering the single market and cross-border activities. Tax systems are under pressure to adapt and update as a result of budget consolidation and stimulating growth requirements. The challenges for EU tax policy include globalisation, digitalisation and tax competition, which offer greater room for avoidance, evasion and fraud – to which national and EU borders do not constitute an effective defence. Tax avoidance and fraud call for convergence, either through cooperation or coordination, to fight against behaviour detrimental to fair tax systems and which penalises growth. Convergence is being developed at EU and international level, where exchanges, sharing and tackling tax loopholes are expected to be strengthened to provide an effective answer.

Uitgebreide analyse [DE](#), [EN](#), [FR](#)

Commitments Made at the Hearing of Pierre Moscovici - Commissioner-Designate

Publicatietype Briefing

Datum 31-10-2014

Auteur ANGERER Jost | FORGACS Annamaria | HRADISKY Martin

Beleidsterrein Economische en monetaire zaken | Europees semester | Financiële en bankzaken

Zoekterm belastingfraude | belastingharmonisatie | belastingwezen | benoeming van de leden | coördinatie van EMU-beleid | documentatie | douane-unie | ECONOMIE, VERKEER EN HANDELSVERKEER | EU-instellingen en Europese overheid | EUROPESE UNIE | FINANCIËN | governance | interinstitutionele betrekkingen (EU) | Lid van de Europese Commissie | monetaire economie | officiële verklaring | openbaarheid van het besluitvormingsproces | OPVOEDING, ONDERWIJS EN COMMUNICATIE | POLITIEK | RECHT | strafrecht | tariefbeleid | uitvoerende macht en overheidsadministratie

Samenvatting This note summarises the commitments taken at the hearing of Pierre Moscovici.

Briefing [EN](#)

Pierre Moscovici - Economic and Financial Affairs, Taxation and Customs - Hearings of European Commissioners-designate

Publicatietype Briefing

Datum 25-09-2014

Auteur REMEUR Cécile | SZCZEPANSKI Marcin

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie

Zoekterm belastingharmonisatie | belastingwezen | benoeming van de leden | commissie EP | coördinatie van EMU-beleid | douane-unie | ECONOMIE | ECONOMIE, VERKEER EN HANDELSVERKEER | economisch beleid | economische convergentie | economische geografie | EU-instellingen en Europese overheid | Europa | Europese fiscale samenwerking | EUROPESE UNIE | FINANCIËN | Frankrijk | gemeenschappelijk tariefbeleid | GEOGRAFIE | hoorzitting | Lid van de Europese Commissie | monetaire economie | POLITIEK | politieke geografie | tariefbeleid | Werkzaamheden van het parlement

Samenvatting The Commissioner-designate for Economic and Financial Affairs, Taxation and Customs is Pierre Moscovici, France. His hearing will take place before the Committee on Economic and Monetary Affairs (ECON) on Thursday 2 October at 09.00 hours.

Briefing [DE](#), [EN](#), [FR](#)

How Do Member States Handle Contributions to the EU Budget in their National Budgets?

Publicatietype Studie

Datum 15-07-2014

Externe auteur Jorgen Mortensen, Jorge Núñez Ferrer and Federico Infelise (Centre for European Policy Studies)

Beleidssterrein Begroting | Beoordeling van wetgeving en beleid in de praktijk | Europese meerwaarde

Zoekterm begrotingsbeleid | belastingharmonisatie | belastingwezen | ECONOMIE | economische geografie | eigen middelen | EU-begroting | EU-lidstaat | EUROPESE UNIE | FINANCIËN | Financiën van de EU | GEOGRAFIE | nationaal inkomen | nationale boekhouding | nationale boekhouding | overheidsfinanciën en begrotingsbeleid | rijksbegroting | verdeling van de EU-financiering

Samenvatting This report reviews the various ways in which the Member States of the European Union handle the collection of revenues for the EU budget, as well as the classification and treatment of EU expenditures. The study finds a substantial diversity in these practices among the Member States and calls for a full harmonisation of the accounting procedures. It concludes with some options for transforming the Gross National Income resource into a 'genuine' resource for the EU and assesses the potential of a real VAT resource.

Studie [EN](#)

Occupational pensions:'Second pillar' provision in the EU policy context

Publicatietype Briefing

Datum 10-07-2013

Auteur DAVIES Ron

Beleidssterrein Sociaal beleid | Werkgelegenheid

Zoekterm arbeidsmarkt | armoede | belastingharmonisatie | belastingwezen | demografie en bevolking | ECONOMIE | FINANCIËN | gelijkheid van beloning | gepensioneerde | grensarbeider | nationale boekhouding | pensioenregeling | pensioenvoorwaarden | Personeelsbeheer en bezoldiging | sociale bescherming | SOCIALE VRAAGSTUKKEN | vergrijzing van de bevolking | vrij verkeer van werknemers | vrouwelijke arbeidskrachten | werkgelegenheid | WERKGELEGENHEID EN ARBEID

Samenvatting An ageing population and the effects of the crisis have strained the sustainability of public pension schemes in the EU. To ensure an adequate income, many future retirees will rely on occupational pension schemes linked to employment relationships. Free movement of workers in the EU means that workers should preserve rights in occupational pensions when they move to another Member State. As well, EU-wide companies need efficient ways to provide pensions to workers in different Member States. The European Commission has proposed, or will propose, improvements in both areas.

Briefing [EN](#)

European Initiatives on Eliminating Tax Havens and Offshore Financial Transactions and the Impact of these Constructions on the Union's Own Resources and Budget

Publicatietype Studie

Datum 15-04-2013

Externe auteur Blomeyer & Sanz (Guadalajara, Spain)

Beleidssterrein Begroting | Begrotingscontrole | Financiële en bankzaken | Interne markt en douane-unie

Zoekterm bankgeheim | bankrecht | bedrijfsethiek | bedrijfsorganisatie | belastingharmonisatie | belastingvlucht | belastingwezen | EUROPESE UNIE | financiering van de EU-begroting | financiële instellingen en krediet | FINANCIËN | Financiën van de EU | fraude ten nadele van de EU | inning der belastingen | internationaal economisch recht | internationaal recht | multinationale onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen | RECHT | Recht van de Europese Unie

Samenvatting This study reviews the impact of tax havens, secrecy jurisdiction, and similar structures on the EU. It concludes that the availability of these structures constrains the EU budget and undermines the fiscal recovery of EU Member States. They distort markets by conferring advantages on large companies that engage in transfer pricing. The study recommends the development of objectively verifiable criteria to identify high risk jurisdictions, combined with mandatory country by country reporting by multinational companies operating in the EU.

Studie [EN](#)

[New VAT rules for vouchers](#)

Publicatietype Kort overzicht

Datum 11-04-2013

Auteur SZCZEPANSKI Marcin

Beleidssterrein Economische en monetaire zaken | Interne markt en douane-unie

Zoekterm belastingharmonisatie | belastingwezen | BTW | dienstensector | diverse industrieën | FINANCIËN | INDUSTRIE

Samenvatting The absence of EU legislation on the VAT treatment of vouchers causes problems for businesses and tax authorities. New rules proposed by the European Commission seek to create a genuine single market for vouchers.

Kort overzicht [EN](#)

[A Statute for European Foundations](#)

Publicatietype Briefing

Datum 21-11-2012

Auteur COPELAND Nicholas

Beleidssterrein Ontwikkelings- en humanitaire hulp | Ruimte van vrijheid, veiligheid en recht | Verbintenissen-, handels- en vennootschapsrecht

Zoekterm bedrijfsorganisatie | belastingharmonisatie | belastingwezen | ECONOMIE | economische structuur | EUROPESE UNIE | Europese vereniging | FINANCIËN | jurisprudentie (EU) | ONDERNEMING EN CONCURRENTIE | ondernemingsgeest | ondernemingsvorm | Recht van de Europese Unie | sociaal leven | sociale economie | SOCIALE VRAAGSTUKKEN | stichting

Samenvatting Public-benefit foundations play an important role in many facets of society across the EU as well as having significant economic value. They have grown in number considerably in recent years, with many wishing to maximise private-sector support through operating in more than one Member State. Differences in legal and fiscal practices and a heavy administrative burden have however frustrated this aim. In February, the Commission published a proposal for a Statute for a European Foundation. Its aim is to reduce costs and uncertainty and to boost foundations' profiles and funding potential via a "European label".

Briefing [EN](#)

[Establishing a Financial Transaction Tax in the EU](#)

Publicatietype Kort overzicht

Datum 10-05-2012

Auteur COPELAND Nicholas

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken

Zoekterm bankbeleid | belastingharmonisatie | belastingwezen | financiële instelling | financiële instellingen en krediet | financiële transactie | FINANCIËN | indirecte belasting | inning der belastingen | kapitaalmarkt | monetaire betrekkingen | monetaire crisis | verdeling van de belasting | vrij verkeer van kapitaal

Samenvatting There are increasing calls for the financial sector to contribute to the resolution of the financial crisis and to help prevent its repeat.

Kort overzicht [EN](#)

[Value Added Tax \(VAT\) & the impact of increases](#)

Publicatietype Briefing

Datum 27-10-2011

Auteur NEEDHAM Christopher

Beleidssterrein Economische en monetaire zaken

Zoekterm begroting | belastingharmonisatie | belastingvlucht | belastingwezen | BTW | BTW-inkomsten | budgettaire middelen | ECONOMIE | economische recessie | economische situatie | EUROPESE UNIE | FINANCIËN | Financiën van de EU

Samenvatting Since the start of the economic crisis, VAT rates in MS have changed often, mainly increasing. It is hard to predict the effects of an increased VAT rate...

Briefing [EN](#)

[Effects of the Proposed Directive on Services in the Internal Market on Tax Collection and Tax Revenue in the EU Member States](#)

Publicatietype Studie

Datum 01-02-2005

Externe auteur Dr. Margit Schratzenstaller, Austrian Institut of Economic Research, Vienna, Austria;
Scientific Referee: Dr. Michael Lang, Vienna University of Economics and Business Administration, Vienna, Austria.

Beleidssterrein Interne markt en douane-unie | Werkgelegenheid

Zoekterm bedrijfsorganisatie | belastinggrondslag | belastingharmonisatie | belastingwezen | BTW | filiaal | financieel beheer | FINANCIËN | ONDERNEMING EN CONCURRENTIE | tekort | vennootschapsbelasting | vestigen van een bedrijf | vrij verrichten van diensten | werkgelegenheid | WERKGELEGENHEID EN ARBEID

Studie [EN](#)

The Taxation of Mergers, Divisions, Transfers and Exchanges of Shares

Publicatietype Uitgebreide analyse

Datum 01-11-2003

Auteur PATTERSON Ben

Beleidssterrein Economische en monetaire zaken | Verbintenissen-, handels- en vennootschapsrecht

Zoekterm aandeel | bedrijfsorganisatie | belastingharmonisatie | belastingwezen | FINANCIËN | fusie van ondernemingen | kapitaaloverdracht | ONDERNEMING EN CONCURRENTIE | vennootschapsbelasting | vrij verkeer van kapitaal

Samenvatting The Commission has recently published a draft proposal to amend the 1990 Directive on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States. This Briefing outlines these various texts and examines the main issues at stake.

Uitgebreide analyse [DE](#), [EN](#), [FR](#)

The Taxation of Parent and Subsidiary Companies

Publicatietype Uitgebreide analyse

Datum 01-09-2003

Auteur PATTERSON Ben

Beleidssterrein Economische en monetaire zaken | Verbintenissen-, handels- en vennootschapsrecht

Zoekterm bedrijfsorganisatie | belasting | belastingharmonisatie | belastingwezen | dochteronderneming | FINANCIËN | moedermaatschappij | ONDERNEMING EN CONCURRENTIE | vennootschapsbelasting

Samenvatting The Commission has recently published a draft proposal to amend the 1990 Directive on the common system of taxing parent companies with subsidiaries in other Member States. This replaces a similar proposal, published in 1993, which has now been withdrawn, but on which Parliament gave a positive opinion in 1994. This Briefing outlines these various texts and examines the main issues at stake.

Uitgebreide analyse [DE](#), [EN](#), [FR](#)

The rates of VAT

Publicatietype Uitgebreide analyse

Datum 01-07-2003

Auteur PATTERSON Ben

Beleidssterrein Interne markt en douane-unie

Zoekterm belastingaftrek | belastingharmonisatie | belastingonthefing | belastingwezen | BTW-tarief | financiële diensten | financiële instellingen en krediet | FINANCIËN | kleine en middelgrote onderneming | ONDERNEMING EN CONCURRENTIE | ondernemingen

Samenvatting The Commission has recently announced that it will shortly be making proposals on the reduced rates of Value Added Tax. This Briefing summarises the current position on VAT rates and the problems to which it gives rise, including those stemming from exemption. Relevant Articles from the Sixth VAT Directive are appended.

Uitgebreide analyse [DE](#), [EN](#), [FR](#)

A Background to European Economic Policy 2003

Publicatietype Studie

Datum 01-03-2003

Externe auteur Expert Group fo the Trans-European Policy Studies Association (TEPSA)

Beleidssterrein Economische en monetaire zaken | Financiële en bankzaken | Interne markt en douane-unie | Werkgelegenheid

Zoekterm arbeidsmarkt | arbeidsmarkt | belastingharmonisatie | belastingwezen | coördinatie van EMU-beleid | ECONOMIE | economisch beleid | economisch beleid | economische analyse | economische analyse | economische groei | economische hervorming | economische situatie | economische structuur | EUROPESE UNIE | FINANCIËN | geldmarkt | interne markt | investering | investering en financiering | monetaire economie | Opbouw van Europa | vrij verkeer van kapitaal | WERKGELEGENHEID EN ARBEID

Samenvatting This study provides a background for the preparation of the Broad Economic Policy Guidelines (BEPG) 2003 and assists the EP in putting forward recommendations in supply-side issues covered in the BEPGs. The report looks at investment, progress in opening markets, integration of financial services, the labour market and taxation, as well as the macroeconomic policy mix. The conclusions are that the Member States should take more seriously the spirit of reform recommendations and the call for policy co-ordination. Social partners should have a stronger role in the various co-ordination processes. Some novel measures could also be introduced in the BEPGs.

Studie [EN](#)

The Reform of Taxation in EU Member States

Publicatietype Studie
Datum 15-05-2001
Externe auteur Agnès Bénassy-Quéré, Stéphane Déès, Lionel Fontagné, Guillaume Gaulier Arjan Kadareja and Amina Lahrière-Révil (Centre d'Etudes et d'Informations Internationales, Paris, France)
Beleidssterrein Economische en monetaire zaken | Interne markt en douane-unie
Zoekterm belastingharmonisatie | belastinghervorming | belastingwezen | ECONOMIE | economische analyse | Europese fiscale samenwerking | FINANCIËN | kapitaalmarkt | macro-economie | vennootschapsbelasting | vrij verkeer van kapitaal
Samenvatting Since the 1990s, a wind of tax reforms has been blowing through the European Union. It started in Spain, where some reforms began as early as 1995, and spread to most other Member States, including Germany, which launched an ambitious reform in the summer of 2000. In most countries, these reforms aim at reducing the disincentive impact of high marginal tax rates on labour, production and investment, and neutralising the distortions associated with the tax system.
Studie [DE](#), [EN](#), [FR](#)

Local Taxation in the European Union

Publicatietype Uitgebreide analyse
Datum 01-02-1999
Externe auteur Mickaël Galliano
Beleidssterrein Economische en monetaire zaken
Zoekterm belastingharmonisatie | belastingwezen | economische geografie | EU-lidstaat | FINANCIËN | GEOGRAFIE | grondbelasting | inkomstenbelasting | lokale belasting | lokale financiën | overheidsfinanciën en begrotingsbeleid
Uitgebreide analyse [EN](#), [FR](#)

Electronic Commerce and Tax Base Erosion

Publicatietype Studie
Datum 01-01-1999
Externe auteur Max Cash, Robert Schuman Scholar
Beleidssterrein Economische en monetaire zaken
Zoekterm belastingfraude | belastingharmonisatie | belastingvlucht | belastingwezen | commercialisering | directe belasting | ECONOMIE, VERKEER EN HANDELSVERKEER | elektronische handel | FINANCIËN | fiscaal recht | indirecte belasting | inning der belastingen | RECHT | strafrecht
Samenvatting This study examines whether there is any evidence, for both 'direct' and 'indirect' taxes, that electronic commerce leads to tax base erosion and the establishment of business in tax havens. The briefing also looks at the impact that the growth of the Internet and electronic commerce may have on the collection of taxes. An analysis is made of the problems which make electronic commerce over the Internet so difficult to tax. This includes the internet's lack of physical location and central control, the problems with auditing and enforcement, the use of electronic money and encryption and the problems associated with mirror servers and disintermediation. A discussion of existing tax law gives an overview of why direct and indirect taxation rules may provide loopholes in the age of electronic commerce.
Studie [EN](#)

Options for a Definitive VAT System

Publicatietype Studie
Datum 01-09-1995
Auteur PATTERSON Ben
Beleidssterrein Economische en monetaire zaken | Interne markt en douane-unie
Zoekterm administratieve formaliteit | belastingharmonisatie | belastingwezen | BTW | douaneformaliteit | ECONOMIE, VERKEER EN HANDELSVERKEER | EUROPESE UNIE | FINANCIËN | internationale handel | interne markt | Opbouw van Europa | POLITIEK | tariefbeleid | uitvoerende macht en overheidsadministratie | vrij verkeer van goederen
Samenvatting The objective of this study is to provide Members of the Parliament and others with background briefing on the Community's Value Added Tax system, and an examination of options for a 'definitive' VAT system after 1997.
Studie [EN](#), [FR](#)