



Union des Finanzpersonals in Europa

An die
UFE-Mitgliedsverbände

Berlin, den 7. Dezember 2010

Information Nr. 13/2010

Referat des Generaldirektors für Steuern und Zollunion der Europäischen Kommission anlässlich des 45. Komitee der ufe am 23. September 2010 in Lissabon

Sehr geehrte Kolleginnen und Kollegen,

in der Anlage übersenden wir das Referat von Walter Deffaa in Lissabon.

Mit besten kollegialen Grüßen

(R. Zender)
UFE-Generalsekretär



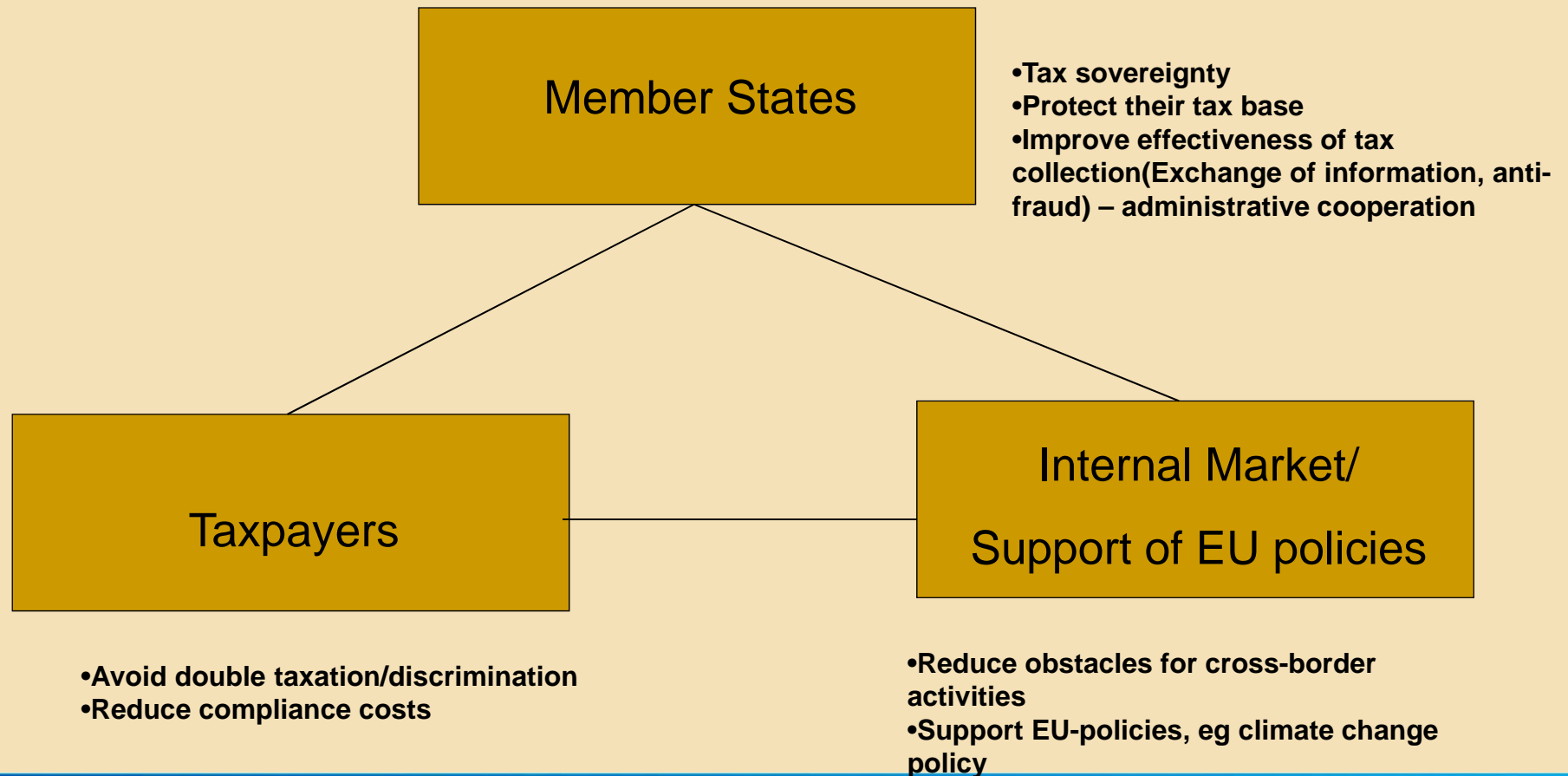
FUTURE CHALLENGES IN EU TAXATION AND CUSTOMS POLICIES

***UFE Congress, Lisbon
23 September 2010***

Walter Deffaa, DG TAXUD



Future Challenges in Taxation - The Triangle of EU Tax policy





Highlights on the EU taxation agenda

1. Administrative cooperation

2. Main projects

- Savings Directive
- Energy taxation
- VAT
- CCCTB



Administrative Cooperation

Worldwide

- G20
- Push for good governance
- Application of OECD standard 26

EU

- Progress:
 - Recovery Directive,
 - VAT (incl. EUROFISC)
 - EMCS
- To do:
 - Administrative Cooperation
 - Agreement with third countries



Recovery Directive

Recovery Directive (2010/24/EU of 16 March 2010)

► ► ► *To better fulfil the MS needs as regards recovery*

- Improved assistance system
- Easier rules
- More flexible conditions for requesting assistance
- Spontaneous exchange of information



Administrative Cooperation VAT

Administrative cooperation in VAT **COM(2009)427**

- ▶ ▶ ▶ *To ensure collection of VAT by Member States*
To fight against tax fraud
To create a more secure environment for taxpayers
- Eurofisc = a new common structure for combating VAT fraud and evasion
- Tasks:
 - multilateral early warning mechanism
 - multilateral exchange of targeted information
 - Co-ordinate the work of the Eurofisc liaison officials



Administrative Cooperation VAT /2

- Conditions governing the cooperation in Eurofisc:
 - MS choose Eurofisc working fields
 - Active participation
 - Confidentiality
 - Commission: only technical and logistical support
- Other aspects:
 - More exchange of information
 - Better quality of information
 - Faster exchange of information



Administrative Cooperation – Other than VAT

Administrative Cooperation Directive

proposal COM(2009)29



*exchange of information,
implementation of OECD standard
improve cooperation*

- Application of OECD standard 26
- Common rules of procedures
- Common forms
- Formats and channels for exchanging information
- Participation in administrative enquiries

To be complemented through Multilateral agreements
on tax cooperation with third countries



Savings Directive

Review of the Savings Directive

- ▶ ▶ ▶ *Closing the loopholes*
- improving functioning*
- reduce admin burden*

- Proposal
 - Cover channelling through untaxed entities
 - Definition of interest payments extended
 - Inclusion of income from common investment vehicles



Savings Directive

Review of the Savings Directive

▶ ▶ ▶ *Closing the loopholes
improving functioning
reduce admin burden*

- State of play
 - Technical discussions in Council well advanced
 - Two remaining political issues
 - External conditionality
 - Transitional period



Revision of Energy Taxation Directive

- ▶ ▶ ▶ *improve energy efficiency*
support the climate change and energy policies of the EU
- Current situation
 - No consistent taxation of energy content for different fuels
 - No CO₂ price signal for emissions not covered by EU-Emission Trading System (50% of emissions)
 - ➔ need to **complement ETS + smarter taxation**
- Possible revised Framework for energy taxation in Europe
 - Introduce new CO₂ component
 - **minimum rates based** on energy content
 - In-depth impact assessment crucial



Common Consolidated Corporate Tax Base

- ▶ ▶ ▶ *To remove tax obstacles (transfer pricing, cross-border loss relief) in cross-border operations*
- To reduce compliance cost*
- To avoid double taxation*
- **Option?**
- **Consolidation?**
- If consolidation: appropriate **apportionment** mechanisms
- Member States still **free to set rates**
- **Impact Assessment in preparation**



Future of VAT

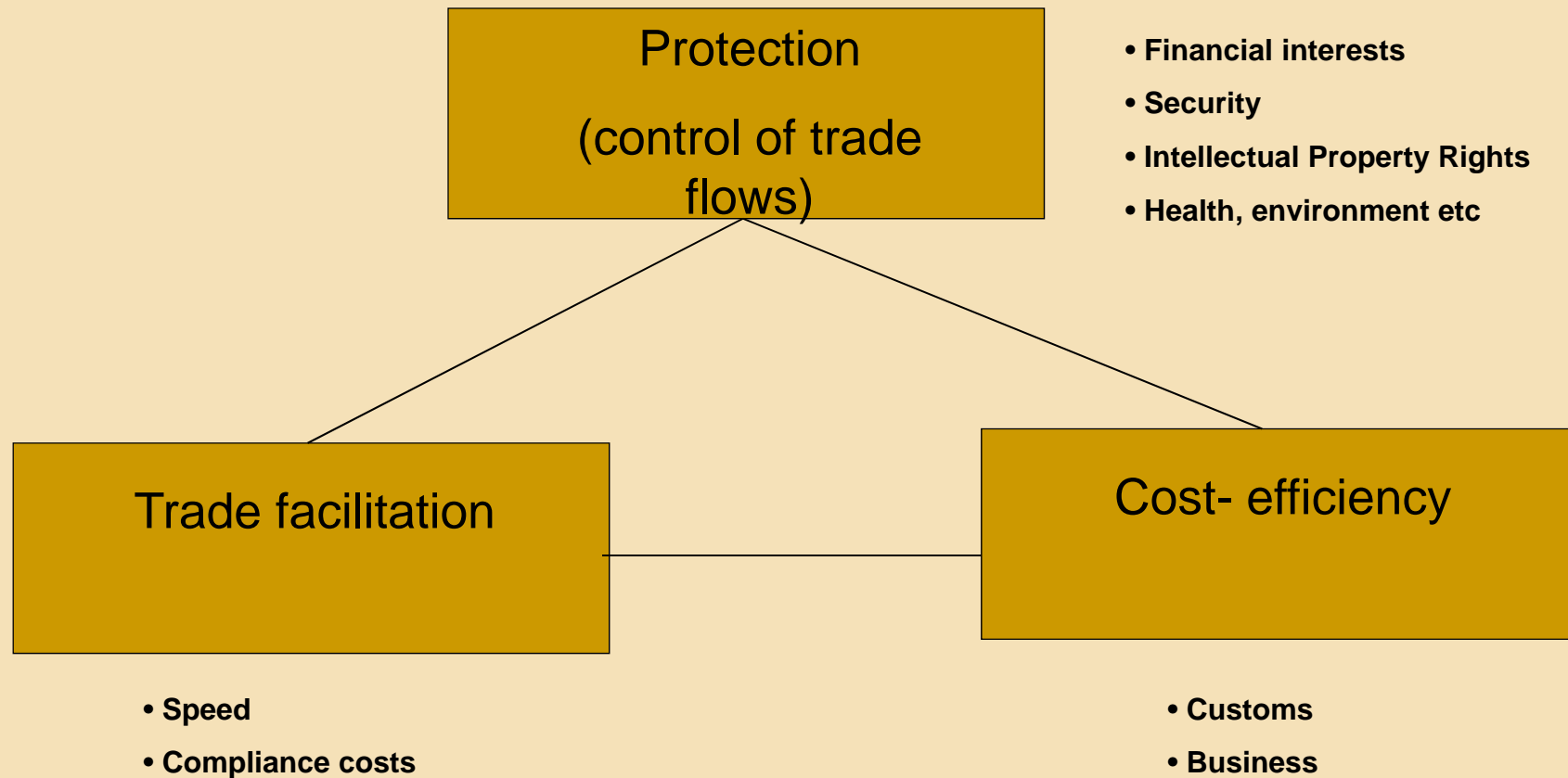
Overhauling the VAT system

- ▶ ▶ ▶ *To create a more favourable environment for business and a simpler and more robust system for Member States*
 - Reduction of administrative burden
 - e-invoicing
 - reflection on VAT and centralised clearance
 - Towards a general overhaul ?
 - Green paper end 2010
 - Extensive public consultation



Future Challenges in Customs - The 3 Triangles of EU Customs

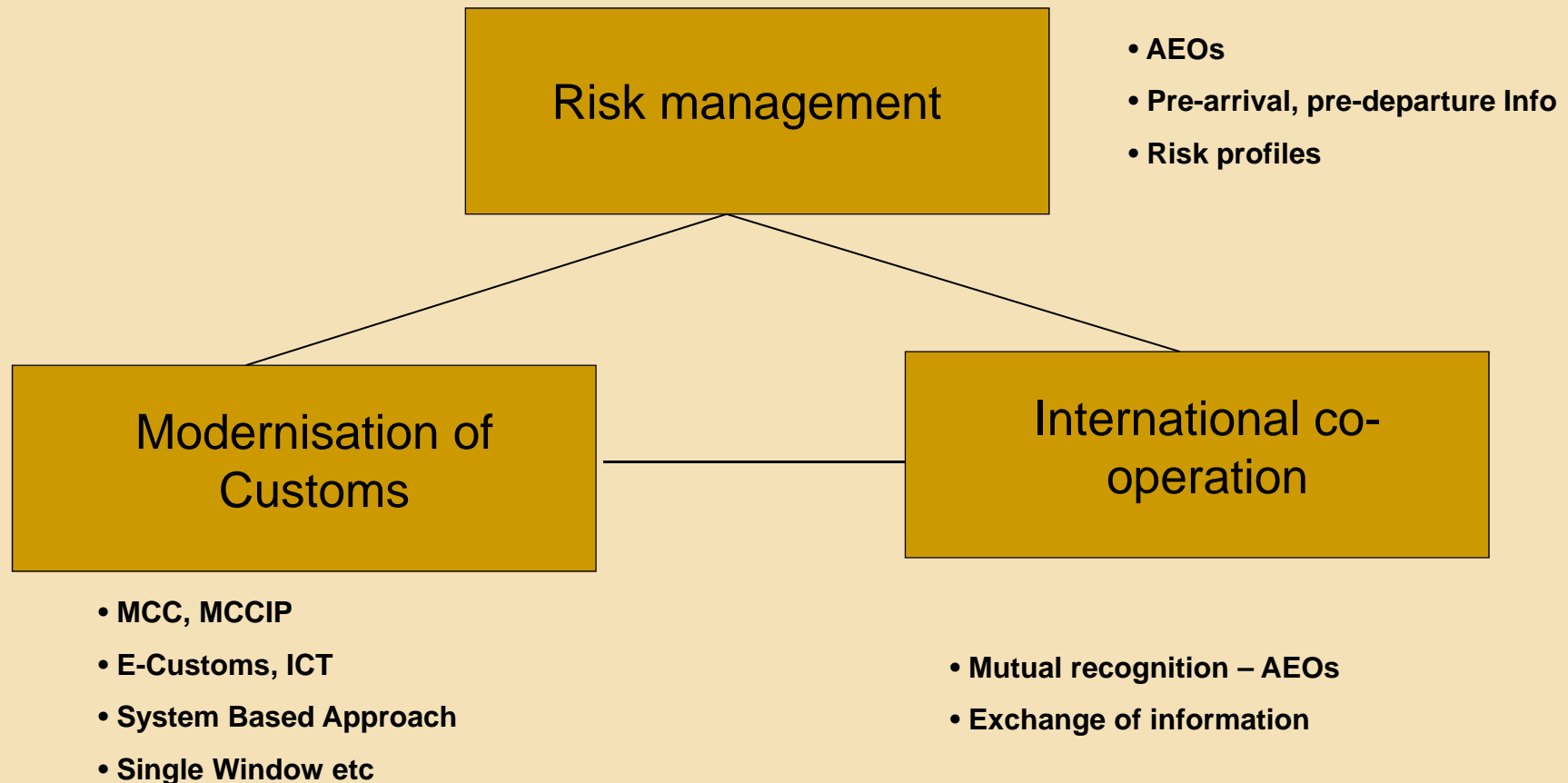
1. Goals





Future Challenges in Customs - The 3 Triangles of EU Customs

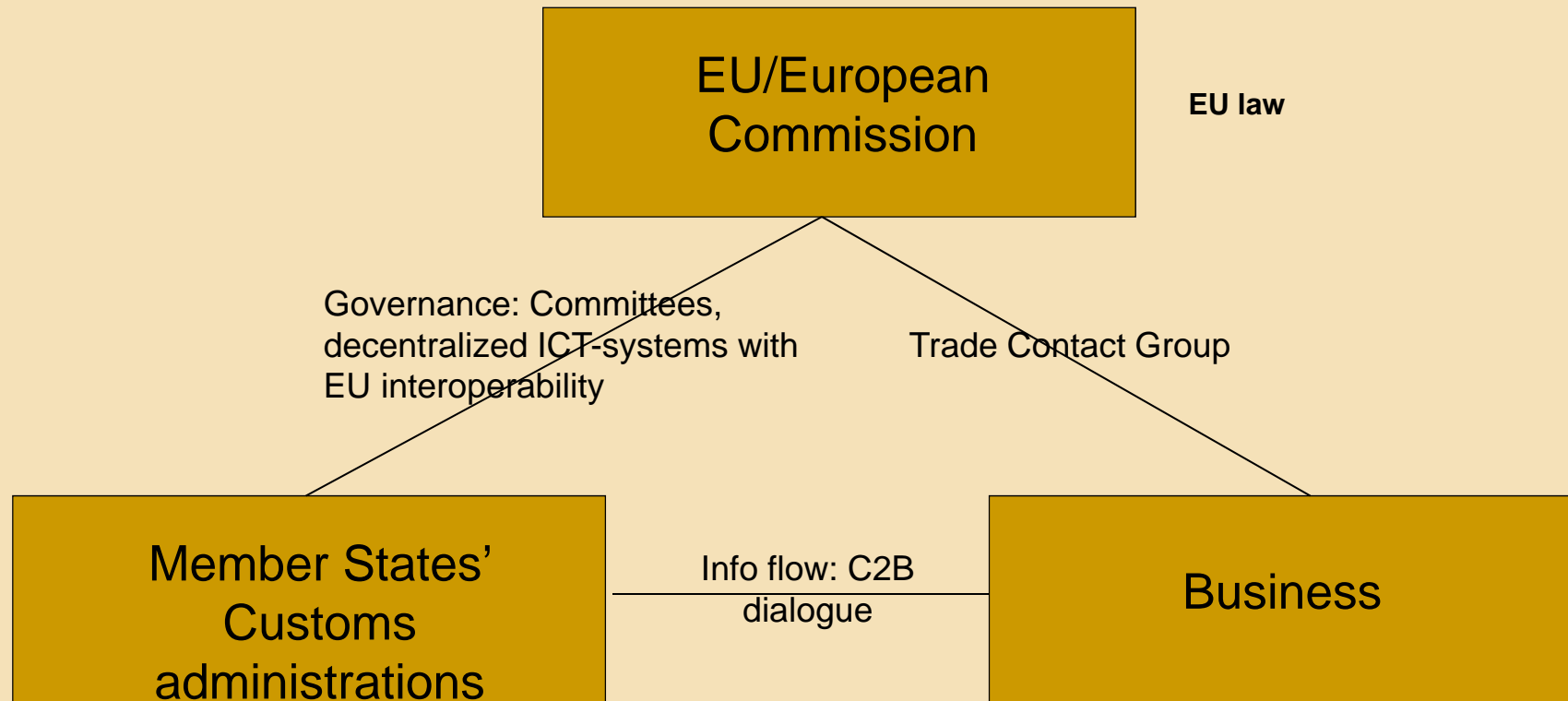
2. Instruments





Future Challenges in Customs - The 3 Triangles of EU customs

3. Actors





Reflexions on the Future of customs

- Accelerate Future Customs Initiative (**FCI**) work / incorporate **new areas into the FCI**
- Maintain **legal stability**, / ensure implementation of the Modernized Customs Code by mid 2013;
- **Improve governance**;
- Draw **efficiency gains**
 - **working together**
 - **innovative administrative structures**,
 - **more integrated solutions**;
- **Discuss governance issues in a high level group.**



European Commission /
Taxation and Customs Union

Thank you
Merci