



Council of the
European Union

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(OR. en)

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ADD 1

PV/CONS 30
ECOFIN 457

DRAFT MINUTES

Subject: **3543rd** meeting of the Council of the European Union
(Economic and Financial Affairs), held in Brussels on 23 May 2017

PUBLIC DELIBERATION ITEMS¹

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LEGISLATIVE DELIBERATIONS

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¹ Deliberations on Union legislative acts (Article 16(8) of the Treaty on European Union), other deliberations open to the public and public debates (Article 8 of the Council's Rules of Procedure).

LEGISLATIVE DELIBERATIONS

(Public deliberation in accordance with Article 16(8) of the Treaty on European Union)

2. Dispute Resolution Mechanisms

– Proposal for a Council Directive on Double Taxation Dispute Resolution Mechanisms in the European Union

= General approach

9420/17 FISC 111 ECOFIN 429

9421/17 FISC 112 ECOFIN 430

The Council reached a general approach on the proposed Directive.

Statement by the Member States

"Member States shall endeavour to explore the possibilities to further enhance the resolution of disputes among Member States relating to the interpretation and application of tax agreements and conventions by way of a permanent body, including the possibilities provided for under Article 273 TFEU."

Statement by Hungary

"Hungary supports the idea of having a fair and effective dispute resolution scheme among Member States relating to the interpretation and application of tax agreements and conventions.

Hungary underlines the fact that, under Article 273 TFEU, the jurisdiction of the Court of Justice of the European Union in international tax disputes between Member States is only possible with a special arrangement concluded by the Member States concerned.

Hungary considers that the statement concluded by the Member States in relation to the proposal for a Council Directive on Double Taxation Dispute Resolution Mechanisms in the EU is without prejudice to the application of all procedures and competences enshrined in Article 273 TFEU."

Statement by the Commission

"The reference made to "where a question of dispute does not involve double taxation" under Article 15 (7) is to be understood as including cases not involving double taxation where domestic or treaty anti-abuse provisions were applied."

3. Common Corporate Tax Base

– **Proposal for a Council Directive on a Common Corporate Tax Base (CCTB)**

= Policy Debate

13730/16 FISC 170 IA 99

+ ADD 1

9019/17 FISC 101 ECOFIN 347

+ COR 1

The Council held a policy debate on the right mix of harmonisation and flexibility that the common corporate tax base should aim at. The guidance received will serve as a basis for further work at technical level in the Council.

4. Any other business

– **Current financial services legislative proposals**

= Information from the Presidency

9060/17 EF 98 ECOFIN 352

The Council took note of the state of play in relation to financial services' legislative proposals.
