



**COUNCIL OF
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"I/A" ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: Proposal for a Regulation of the European Parliament and of the Council establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC (**first reading**)
- Adoption of the legislative act (LA + S)
= Statements

Statement by the Member States

Considering the importance of full participation of all participating countries in joint actions and in order to fully attain the objectives of the programme, Member States declare their willingness, when taking positions in the committee, within the meaning of Regulation (EU) No 182/2011, to seek continuation of the current practise of financing grants at 100% of the eligible costs where the latter are travel and accommodation costs, costs linked to organisation of events and daily allowances.

Statement by Greece and Cyprus

Greece and Cyprus stress their commitment to the objectives of the FISCALIS programme.

In this context, Greece and Cyprus reiterate their concerns that the possible co-financing of grants by national budgets may exclude Member States under budgetary constraints from participation in the programme's eligible actions.

Statement by the Commission

Regarding the budgetary ceiling of 5% for administrative expenditure introduced in the FISCALIS programme, the Commission considers that it is not in line with the horizontal approach aiming at simplifying and streamlining the basic acts of sectoral MFF programmes. The Commission notes, however, that this budgetary ceiling of 5% is applied already in the framework of the current FISCALIS Programme (art 14 §2), that it therefore corresponds to a specificity of this programme and cannot be seen as a precedent for other MFF programmes.

Déclaration de l'Espagne, la France et le Luxembourg

Concernant la proposition de règlement établissant le programme FISCALIS 2020, l'Espagne, la France et le Luxembourg ont constaté que le Royaume-Uni a communiqué une notification formelle d'opt-in en accord, selon lui, avec l'article 3 paragraphe 1 du protocole 21 au traité de Lisbonne. Il résulte de la récente jurisprudence de la Cour de Justice que le Protocole 21 ne saurait trouver application si l'acte n'a pas une base juridique qui relève du Titre V de la Troisième Partie du TFUE (voir Arrêt du 22 octobre 2013, dans l'affaire C-137/12, points 73 à 75). Dès lors, l'Espagne, la France et le Luxembourg estiment que la notification du Royaume-Uni est sans objet et par conséquent ne les lie pas. Cette prise de position vaut par ailleurs pour toute autre mesure ne relevant pas de la troisième partie, titre V, du traité sur le fonctionnement de l'Union européenne, mais pour laquelle le Royaume-Uni aurait notifié un opt-in ou considère être en position d'opt-out.