



Council of the
European Union

Brussels, 3 November 2014
(OR. en)

14530/14

Interinstitutional File:
2013/0269 (NLE)

FISC 164
ECOFIN 946
PTOM 50
REGIO 113

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL DECISION on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation

COUNCIL DECISION

of ...

**on the conclusion, on behalf of the European Union,
of the Agreement between
the European Union and the French Republic
concerning the application to the collectivity of Saint-Barthélemy
of Union legislation on the taxation of savings
and administrative cooperation in the field of taxation**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 113 and 115, in conjunction with Article 218(6)(b) and (8), second subparagraph, thereof,

Having regard to the proposal from the European Commission,

Having regard to the opinion of the European Parliament,

Whereas:

- (1) In accordance with Council Decision 2013/671/EU¹, the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (hereinafter ‘the Agreement’) was signed on 17 February 2014, subject to its conclusion at a later date.
- (2) The purpose of the Agreement is to ensure that the mechanisms of Council Directive 2011/16/EU² and Council Directive 2003/48/EC³, designed in particular to combat fraud and cross-border tax evasion, continue to apply to Saint-Barthélemy despite its changed status.
- (3) The Agreement should be concluded,

HAS ADOPTED THIS DECISION:

¹ Council Decision 2013/671/EU of 15 November 2013 on the signing, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (OJ L 313, 22.11.2013, p. 1).

² Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1).

³ Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (OJ L 157, 26.6.2003, p. 38).

Article 1

The Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation is hereby approved on behalf of the Union.

The text of the Agreement is attached to this Decision*.

Article 2

The President of the Council shall, on behalf of the Union, give the notification provided for in Article 7 of the Agreement.¹

Article 3

This Decision shall enter into force on the date of its adoption.

Done at ...,

For the Council

The President

* OJ: Please attach document st 15600/2013.

¹ The date of entry into force of the Agreement will be published in the *Official Journal of the European Union* by the General Secretariat of the Council.