



**COUNCIL OF
THE EUROPEAN UNION**

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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.

Statement by Spain, France, Luxembourg and Italy

Concerning the proposal for a Regulation establishing the Fiscalis 2020 programme, Spain, France, Luxembourg and Italy noted the formal opt-in notification communicated by the United Kingdom in accordance, in its opinion, with Article 3 paragraph 1 of Protocol 21 to the Lisbon Treaty. It is clear from the recent case-law of the Court of Justice that Protocol 21 is not applicable if the act does not have a legal basis falling under Title V of Part Three of the TFEU (see Judgment of 22 October 2013, in case C-137/12, paragraphs 73 to 75). Spain, France, Luxembourg and Italy therefore consider that the United Kingdom's notification is unfounded and consequently does not bind them. They also take this position for any other measure not falling under Part Three, Title V, of the Treaty on the Functioning of the European Union, but for which the United Kingdom notifies an opt-in or considers to be in an opt-out position.
