



Council of the  
European Union

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FISC 210  
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### "I/A" ITEM NOTE

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council  
No. Cion doc.: 13311/1/13 REV 1 FISC 157

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Subject: Arbitration Convention  
- Council Decision concerning the accession of Croatia to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises  
= Adoption

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1. On 13 August 2013 the Commission transmitted to the Council the abovementioned Recommendation for a Council Decision concerning the accession of Croatia to the Arbitration Convention. The aim of the proposal is to make the adjustments required by reason of the accession of Croatia to the Arbitration Convention and to determine the date of its entry into force between Croatia and each of the other Member States of the Union (1 January 2015).
2. The proposal was examined in the Working Party on Tax Questions (Direct Taxation) on 9 October 2013 and the European Parliament delivered its opinion on 15 April 2014.
3. At its meeting on 6 June 2014 the Working Party on Tax Questions agreed to the draft proposal as set out in doc. 13311/1/13 REV 1 FISC 157.

4. The unilateral declarations set out in addendum 1 to this note will be deposited with the Secretary-General of the Council of the European Union and published in the Official Journal of the European Union.
  
  5. The Permanent Representatives Committee could therefore suggest that the Council adopt the abovementioned Council Decision as finalised by the legal/linguistic experts in doc. 15224/14 FISC 185 ECOFIN 1026 as an "A" item on the agenda of a forthcoming meeting.
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