



Council of the  
European Union

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## OUTCOME OF PROCEEDINGS

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From: General Secretariat of the Council

To: Delegations

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Subject: Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee on the work of the EU Joint Transfer Pricing Forum in the period July 2012 to January 2014  
- Council conclusions

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Delegations will find in Annex the Council Conclusions on the EU Joint Transfer Pricing Forum which have been prepared following discussion in the Working Party on Tax Questions on 21 January 2015 and adopted by the Council (ECOFIN) on 10 March 2015.

**Council Conclusions on the EU Joint Transfer Pricing Forum**

The Council:

- welcomes the Communication from the Commission of 4 June 2014 on the work of the EU Joint Transfer Pricing Forum expert group (JTPF) in the period July 2012 to January 2014 and related proposals: 1. Report on Secondary Adjustments, 2. Report on Transfer Pricing Risk Management and 3. Report on Compensating Adjustments (doc. 10514/14 FISC 94 + ADD 1);
- recognises that multi-national enterprises and tax administrations are confronted with practical problems in pricing cross-border transactions between associated enterprises for tax purposes and that the three reports contain in this respect useful practical guidance on the treatment of transfer pricing transactions;
- endorses the three Reports and invites Member States to implement as soon as possible the recommendations they include;
- recognises that given the high workload on the Mutual Agreement Procedures (MAPs) under the Arbitration Convention, the implementation of Alternative Dispute Resolution (ADR) mechanisms may be usefully considered by the JTPF;

- continues to regard the JTPF as a valuable resource in addressing transfer pricing issues and proposing pragmatic solutions to a variety of such issues, notably in the context of enhanced political attention at both EU and global level on base erosion and profit shifting (BEPS) issues and notes that the extension of the mandate of the JTPF will allow it to continue its work beyond March 2015;
  - underlines at the same time recent developments in the international context and at the level of the EU aimed at improving international tax rules and trusts that the JTPF will look at ways to contribute to these efforts.
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