



Council of the
European Union

Brussels, 16 June 2015
(OR. en)

9896/15

Interinstitutional File:
2015/0076 (NLE)

FISC 73
ECOFIN 481
AELE 31
CH 21

"I/A" ITEM NOTE

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

No. Cion doc.: 7784/15 FISC 30 AELE 15 CH 15 + ADD 1

Subject: Proposal for a Council Decision on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments
- Request by the Council for the consent of the European Parliament

1. On 7 April 2015 the Commission transmitted to the Council two proposals for a Council Decision, one on the signature and the other on the conclusion, on behalf of the European Union, of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments.
2. The decision on the signature was adopted by the Council (Foreign Affairs/Development) on 26 May 2015 and the signature took place the following day.

3. At its meeting on 9 June 2015, the Working Party on Tax Questions discussed and subsequently endorsed the Commission proposal on the conclusion of the Savings Agreement.
 4. In accordance with Article 218(6)(a)(v) TFEU, the Council should first decide on the transmission of the draft Decision to the European Parliament in order to obtain its consent.
 5. In the light of the above, the Permanent Representatives Committee is therefore invited to recommend that the Council decide, as an "A" item, to forward the draft Decision on the conclusion of the Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments, as finalised by the Legal/Linguistic experts and set out in documents 8266/1/15 REV 1 and 8297/15 + COR 1 (de), to the European Parliament for its consent.
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