

COUNCIL OF THE EUROPEAN UNION

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FISC 205 PTOM 40 REGIO 239

"I/A" ITEM NOTE

| From: | General Secretariat of the Council |
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| To: | Permanent Representatives Committee/Council |
| Subject: | Council Decision 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 - Adoption |

 On 20-21 October 2011 the Council adopted the Decision authorising the Commission to negotiate an agreement with the French Republic on behalf of its territory of Saint-Barthélemy providing for the application, as regards this territory, of the Union legislation on taxation of savings and administrative cooperation in the field of taxation (doc. 16599/11 FISC 136 PTOM 48 REGIO 118).

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- 2. On 30 July 2013 the Commission submitted to the Council the proposal for a Council Decision on the signature, 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 (doc. 13310/13 FISC 156).
- 3. At its meeting on 9 October 2013, the Working Party on Tax Questions examined this proposal and agreed to the draft Council Decision contained therein without any amendments. The FR and UK delegations expressed parliamentary scrutiny reservations. Since then these reservations have been lifted.
- 4. The Permanent Representatives Committee could suggest that the Council:
 - adopt the abovementioned Decision, as finalised by the Legal/Linguistic Experts in doc. 15148/13 FISC 196 PTOM 39 REGIO 238, on the signing of the Agreement, as finalised by the Legal/Linguistic Experts in doc. 15600/13 FISC 210 PTOM 41 REGIO 240, as an "A" item on the agenda of a forthcoming meeting;
 - inform the European Parliament about the adoption of this Decision.

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