



Council of the  
European Union

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**DRAFT MINUTES**  
COUNCIL OF THE EUROPEAN UNION  
(Economic and Financial Affairs)  
12 March 2019

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## 1. **Adoption of the agenda**

The Council adopted the agenda set out in 6776/19.

## 2. **Approval of "A" items**

### a) **Non-legislative list**

6778/19

The Council adopted the "A" items listed in 6778/19 including COR and REV documents presented for adoption. Statements related to these items are set out in the Addendum.

For the following items the documents should read as follows:

### Institutional Affairs

#### Appointments

7. Two members (DE, HU) and one alternate member (IT) in the Advisory Committee on Freedom of Movement for Workers  
*Adoption*  
approved by Coreper, Part 1, on 06.03.2019

6829/19

6830/19

**+ COR 1 (pl)**

6888/19

SOC

### Foreign Affairs

12. 54th EU-Turkey Association Council  
*Establishment of the EU position*  
approved by Coreper, Part 2, on 08.03.2019

6965/19

**+ COR 1 (es)**

### b) **Legislative list (Public deliberation in accordance with Article 16(8) of the Treaty on European Union)**

7067/19

### Economic and Financial Affairs

1. **VAT implementing rules on e-commerce**
- a) Directive on provisions for distance sales of goods and certain domestic supplies of goods
- b) Council Implementing Regulation on supplies of goods or services via electronic interfaces
- General approach*  
approved by Coreper, Part 2, on 08.03.2019

**SC**

7245/19

FISC

The Council reached a general approach on both proposals.

## Legislative deliberations

(Public deliberation in accordance with Article 16(8) of the Treaty on European Union)

3. **Excise duties** **SC** 6942/19
- a) **Directive on the structures of excise duty on alcohol and alcoholic beverages**
- b) **Directive on general arrangements for excise duty (recast)** 7272/19
- c) **Regulation on administrative cooperation of the content of electronic registers**

*Policy debate*

The Council held a policy debate on the basis of the Presidency compromise texts of these legislative proposals. The guidance received will serve as a basis for further work at technical and political levels in the Council.

4. **Digital services tax** **SC** 6873/19 + COR 1  
*Political agreement*

The Council held an exchange of views on the Presidency compromise text. Political agreement could not be reached. The Presidency will continue working on the basis of a two-track approach: promoting a global solution at OECD level by 2020 and examining the Commission proposal on Significant Digital Presence. As necessary and if no progress is made in the OECD, the Council could revert to discussing DAT/DST.

5. **InvestEU - Location of the Investment Committee Secretariat**    
*Policy debate*

The Council held an exchange of views and agreed that Coreper on 15 March 2019 would revert to the topic.

6. **Any other business**
- Current financial services legislative proposals** 6648/19  
*Information from the Presidency*

The Council took note of the state of play of implementation of financial services legislation.

## Non-legislative activities

7. European semester
- a) 2019 country reports and in-depth reviews 6560/19  
6701/19  
*Presentation by the Commission*
  - b) Implementation of country-specific recommendations focussing on investments 6957/19  
*Exchange of views*
8. Conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes 7212/19 R-UE  
*Adoption*
9. Any other business
- a) Status of the implementation of financial services legislation  
*Information from the Commission*
  - b) Finance ministers coalition for climate action  
*Information from the Finnish delegation*

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**1** First reading

**S** Special legislative procedure

**C** Item based on a Commission proposal

**R-UE** Document classified RESTREINT UE/EU RESTRICTED