



Brussels, 28 November 2019  
(OR. en)

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**Interinstitutional File:**  
**2016/0107(COD)**

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ADD 1

DRS 60  
COMPET 732  
ECOFIN 989  
FISC 434  
CODEC 1620

**NOTE**

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

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No. prev. doc.: 5134/19  
No. Cion doc.: COM(2016) 198 final

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Subject: Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches.  
- (poss) General Approach  
- *Joint statement by Cyprus, the Czech Republic, Estonia, Hungary, Ireland, Latvia, Luxembourg, Malta, Slovenia and Sweden*

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Delegations will find attached above-mentioned statement which will be annexed to the Council minutes.

**Joint statement by Cyprus, the Czech Republic, Estonia, Hungary, Ireland, Latvia, Luxembourg, Malta, Slovenia and Sweden to the minutes of the COMPET Council of 28 November 2019 on the proposal for a Directive amending Directive 2013/34/EU as regards disclosure of income tax information**

Cyprus, the Czech Republic, Estonia, Hungary, Ireland, Latvia, Luxembourg, Malta, Slovenia and Sweden fully share the analysis of the Council legal service of 11 November 2016, reference 2016/0107 (COD), FISC 194, stating that the proposal for a Directive amending Directive 2013/34/EU as regards disclosure of income tax information must be based on Article 115 TFEU since both the aim and the content of the proposal relate to “fiscal provisions”, rejecting thereby the appropriateness of the legal basis of the initial proposal, i.e. Article 50(1) TFEU, and are of the view that accordingly, the proposal must be approved in ECOFIN Council, taking due account of the relevant procedural rules.

Cyprus, the Czech Republic, Estonia, Hungary, Ireland, Latvia, Luxembourg, Malta, Slovenia and Sweden thus consider that the COMPET Council is not the appropriate Council configuration for adopting a general approach on this proposal.

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