



BRUSSELS | 29 OCTOBER 2018



TAX3 i ECON o podatku cyfrowym

Na wspólnym posiedzeniu Komisji Gospodarczej i Monetarnej ("ECON") oraz Komisji Specjalnej ds. Uchylania się od Opodatkowania, Unikania Podatku i Prania Pieniędzy ("TAX3") francuski minister finansów Bruno Le Maire wezwał eurodeputowanych do „zaprzeczenia obecnej sytuacji, w której cyfrowi giganci płacą 14 punktów procentowych mniej podatku niż inne firmy”. Le Maire przyznał, że państwa członkowskie nie są obecnie w stanie uzgodnić proponowanego podatku, ale poinformował posłów PE, że UE powinna być liderem w dziedzinie opodatkowania gospodarki cyfrowej.

TAX3 & ECON Hold Joint Hearing on Digital Tax

At a [joint sitting](#) of the Economic & Monetary Affairs Committee ("ECON") and the Special Committee on Tax Evasion, Tax Avoidance & Money Laundering ("TAX3"), French Finance Minister Bruno Le Maire urged MEPs to “stop the existing situation where digital giants pay 14 percentage points less in tax than other companies”. Le Maire conceded that Member States were not able to agree the proposed tax at present, but urged MEPs that the EU should lead the way when it comes to taxation of the digital economy.

However, there have been multiple reports over the past week concerning a [letter allegedly sent](#) by the US Senate Finance Committee to European Commission President Jean-Claude Juncker and European Council President Donald Tusk urging the EU not to progress the current interim digital tax proposal any further. The letter allegedly raises concerns relating to double taxation and discrimination against US tech companies, and urges the EU to instead focus efforts on reaching consensus at OECD level.

In other digital tax developments, the UK budget will be released this week, which many anticipate will contain a proposal for digital tax to be implemented in the UK in 2019. The UK's Chartered Institute of Taxation ("CIOT") has [published a press release](#) ahead of the budget being released, stating that any interim digital tax carries many inherent risks and would be counter-productive to agreeing an international solution at OECD level. CIOT in its statement opines that any interim tax would be difficult to apply due to the complexities of calculating user value, which will lead to increased disputes. CIOT also set out their view that unilateral measures will lead to disharmony between Member States as to what activities are subject to digital tax, and that any interim tax imposed will likely be borne by the end consumer.



Europejska Komisja Ekonomiczno-Społeczna publikuje oświadczenie o opinii na temat wniosków o akcyzę w UE

Europejska Komisja Ekonomiczno-Społeczna opublikowała opinię dotyczącą propozycji UE w sprawie reformy bieżących podatków akcyzowych. Komisja UE zaproponowała nową ogólnounijną certyfikację dla małych i rzemieślniczych producentów alkoholu, aby umożliwić dostęp do niższych stawek celnych w całej UE. Propozycje mają na celu ustanowienie jednolitego systemu certyfikacji, potwierdzającego status niezależnych drobnych producentów w całej Unii Europejskiej i obniżającego standardy zgodności z IT, tym samym zmniejszając koszty administracyjne i koszty przestrzegania przepisów dla MŚP. Ponadto propozycje precyzują proces produkcji alkoholu w UE. Zwiększono także próg dla piwa o niższej mocy, które może korzystać z obniżonych stawek z 2,8% do 3,5%.

European Economic & Social Committee Publish Opinion Statement on EU Excise Duties Proposals

The European Economic & Social Committee have [published an opinion statement](#) concerning the EU proposals to reform current excise duties. The EU Commission has proposed a new EU-wide certification for small and artisan alcohol producers, to allow access to lower duty rates across the EU. The proposals seek to establish a uniform certification system confirming independent small producers' status throughout the European Union and reduce IT compliance standards, thereby reducing administrative and compliance costs for SMEs. In addition, the proposals would also clarify manufacturing processes for alcohol in the EU and increase the threshold for lower strength beer that can benefit from reduced rates from 2.8% to 3.5%.

The ESSC statement sets out that the Committee is largely supportive of the proposals, opining that the measures will provide much needed clarity and will assist to streamline systems by reducing administrative burdens for SMEs.

The ESSC opined that the proposals provide for the widest possible discretion for Member States to adapt excise tax to national objectives, whilst providing much needed clarity and consistency in the administration and IT systems for cross-border trade. The ESSC also supported the proposal to increase the threshold for lower strength beer that can benefit from reduce rates from 2.8% to 3.5%, noting that it would be at the discretion of Member States to implement the proposed increase, but called for an impact assessment review to take place within five years in Member States where the proposal is implemented.



Hiszpańska Rada Ministrów zatwierdza budżet wprowadzający minimalną stawkę podatku dochodowego i podatek cyfrowy w 2019 roku

Hiszpańska Rada Ministrów podobno zatwierdziła plan budżetowy na 2019 rok, który proponuje wdrożenie zarówno minimalnego podatku dochodowego od osób prawnych, jak i podatku cyfrowego od 2019 roku.

Zaproponowano, aby minimalna efektywna stawka podatku od osób prawnych w wysokości 15% miała zastosowanie do dużych podatników, definiowanych jako podatnicy, których roczne obroty netto są równe lub większe niż 20 milionów euro. Ponadto budżet proponuje wprowadzenie podatku od usług cyfrowych w zakresie działalności cyfrowej, w tym reklamy online, sprzedaży danych i usług maklerskich, do zastosowania w wysokości 3% od dochodów podatników, których obroty netto wynoszą 750 milionów euro i gdzie ponad 3 miliony euro rocznego obrotu netto pochodzą w szczególności z działalności cyfrowej w minionym roku kalendarzowym.

Spanish Council Approves Budget Introducing Minimum Corporate Tax Rate & Digital Tax in 2019

The Spanish Council of Ministers last week [reportedly](#) approved a 2019 Budget Plan which proposes to implement both a minimum corporate tax and a digital tax from 2019 onwards.

A minimum effective corporate tax rate of 15% has been proposed to apply to large taxpayers, defined as taxpayers whose annual net turnover is equal to or greater than 20 million Euros. In addition, the Budget proposes to implement a digital service tax on digital activities, including online advertising, sales of data and brokerage services, to be applied at a rate of 3% on the income of taxpayers who have a net turnover of 750 million Euros and where more than 3 million Euros of the annual net turnover is specifically derived from digital activities in the past calendar year.

The Budget Plan has been submitted to the European Commission for approval, and will thereafter need to be implemented via Spanish parliamentary procedure.



G7 wzywa OECD do rozważenia zasad CFC

G7 wezwała OECD do opracowania dokumentu strategicznego określającego proponowany system opodatkowania wielonarodowych kontrolowanych zagranicznych korporacji ("CFC") - informuje Bloomberg. Dokument strategiczny będzie dalej rozwijał prace prowadzone przez OECD w ramach projektu "Erozji bazowej i zmiany zysku".

G7 Calls on OECD to Consider CFC Rules

The Group of Seven have called on the OECD to produce a policy paper setting out a proposed system of how multinational Controlled Foreign Corporations ("CFCs") ought to be taxed, [Bloomberg reports](#). The policy paper would further develop work carried out by the OECD as part of the Base Erosion and Profit Shifting project.

The G7 reportedly are concerned with ensuring that a minimum level of tax is paid by multinational CFCs, and ensuring companies are prevented from “forum shopping” in order to artificially shift profits to low tax jurisdictions, potentially by having jurisdictions agree a global minimum corporate tax rate.

US Deputy Assistant Secretary of International Tax Affairs at the US Treasury’s Office of Tax Policy, Chip Harter, reportedly indicated it is possible that the US would be supportive of such a policy, given there are now CFC rules incorporated in the new US global intangible low-taxed income (GILTI) rules. Any OECD policy that is eventually adopted is also likely to extend the EU’s current CFC rules.

Harter reportedly stated that discussions concerned the proposed policy paper are in the very preliminary stages.



Przypomnienie o konferencji CFE & AEDAF

CFE Tax AdvisersEurope i Asociación Española de Asesores Fiscales (AEDAF) będą gospodarzami 11 konferencji z cyku spraw zawodowych doradców podatkowych, która odbędzie się 23 listopada 2018 r. w Madrycie. Tematem tegorocznej konferencji będzie wdrażanie nowych obowiązkowych zasad ujawniania informacji obowiązujących UE i OECD.

Final Reminder: CFE & AEDAF Mandatory Disclosure Rules Conference – 23 November 2018

CFE Tax Advisers Europe and the Asociación Española de Asesores Fiscales (AEDAF) will host the [11th European Conference on Tax Advisers’ Professional Affairs](#), in Madrid, Spain, on Friday 23 November 2018 from 9am to 3pm on the topic of “Transparency Trends in Taxation: How to Implement New EU & OECD Mandatory Disclosure Rules”.

Two panels of expert speakers from the EU & OECD, Members of Parliament and officials from the Ministry of Finance of the Kingdom of Spain as well as prominent practitioners will discuss the implications of the OECD and EU’s initiatives on Mandatory Disclosure Rules. The panels will address issues such as how tax administrations and advisers will face the challenging task of implementing this directive and the merits of these policy initiatives for stakeholders across the board. [Register now](#) to avoid disappointment!