



BRUSSELS | 1 OCTOBER 2018



## VAT "Quick-Fixes" i mechanizm odwrotnego obciążenia zostaną poddane pod głosowanie na jutrzejszym spotkaniu ECOFIN.

Ministrowie uczestniczący w posiedzeniu Rady UE ds. Gospodarczych i Finansowych w dniu 2 października 2018 r. Głosują nad proponowanymi działaniami Komisji zmierzającymi do wprowadzenia "szybkich napraw" podatku VAT i mechanizmu odwrotnego obciążenia.

### VAT "Quick-Fixes" & Reverse Charge Mechanism to be Voted at ECOFIN Meeting Tomorrow

Ministers attending the Council of EU's Economic and Financial Affairs Council meeting on 2 October 2018 will [vote on proposed Commission measures](#) to introduce VAT "quick-fixes" and a Reverse Charge Mechanism. The VAT "quick-fixes" are designed to address specific problems with EU VAT rules, pending the introduction of a definitive EU VAT Regime, as follows:

- **Call-off stock arrangements** – simplification and harmonisation of rules regarding call-off stock arrangements, where a vendor transfers stock to a warehouse at the disposal of a known acquirer in another member state;
- **VAT identification number** – introduction of an identification number for a customer as an additional condition for VAT exemption for intra-EU supplies of goods;
- **Chain transactions** – simplification and harmonisation of rules regarding chain transactions; and
- **Proof of intra-EU supply** – introduction of a common framework of criteria of documentary evidence required to claim a VAT exemption for intra-EU supplies.

There is reportedly broad agreement within the Council on the proposed text concerning the issues. A copy of the proposed Council compromise text has also been [published](#).

The Council will also vote on the proposal to allow member states facing endemic carousel fraud to apply a generalised reversal of payment of VAT liability from supplier to customer. The reversal may only be used by a member state which meets certain eligibility criteria

and has been authorised by the Council to use the reverse charge mechanism. A copy of the proposed Council compromise text on the reverse charge mechanism has been [published](#).

In addition, the Council is expected to adopt the proposed measure to strengthen administrative cooperation providing for the exchange and analysis of information between Member States in order to better prevent VAT fraud, as well as a VAT proposal allowing member states to apply reduced, super-reduced or even zero VAT rates to electronic publications to align rules for electronic and physical publications, and to reflect the EU's "digital single market" plan. A copy of the proposed Council compromise text concerning the proposed directive on e-publications has now been [published](#).



## Unijna lista jurysdykcji niewspółpracujących w celach podatkowych ma zostać zmieniona.

Oczekuje się, że na jutrzejszym posiedzeniu ECOFIN zostanie osiągnięte porozumienie w celu zaktualizowania wykazu jurysdykcji niewspółpracujących w celach podatkowych, tj. "Czarnej listy".

## EU List of Non-Cooperative Jurisdictions for Tax Purposes to be Updated

It is [expected](#) that agreement will be reached at tomorrow's ECOFIN meeting to update the list of non-cooperative tax jurisdictions for tax purposes, i.e. the "Blacklist".

A [report published](#) on 27 September 2018 by the Code of Conduct Group (Business Taxation) recommended moving Palau from the blacklist to the grey list of countries to be monitored, following high-level commitments made to remedy EU concerns. The report also recommended that Liechtenstein and Peru be removed from the grey list, following positive assessments of reforms having been implemented by the jurisdictions.

Additionally, the ECOFIN will examine the outcomes of the 2018 Semester Reports and methods of improving implementation of country-specific recommendations contained in the reports, as well as how to develop a common understanding concerning recommended proposals.



## Kolejne kraje ratyfikują BEPS MIL OECD

Australia, Francja, Japonia i Republika Słowacka zdeponowały swoje instrumenty ratyfikacyjne w ramach Wielostronnej Konwencji OECD o wdrożeniu środków związanych z traktatem podatkowym w celu zapobiegania erozji podstawy i przenoszenia zysków (BEPS MLI).

## Further Countries to Ratify OECD's BEPS MLI

Australia, France, Japan and the Slovak Republic have now [deposited](#) their instruments of ratification for the OECD's [Multilateral Convention](#) to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI).

The MLI entered into force in July 2018, after being concluded in 2016. The MLI implements tax treaty measures which update international tax rules and aims to restrict opportunity for tax avoidance by implementing minimum tax standards and improving dispute resolution mechanisms.



## Komisja Europejska zatwierdza belgijską pomoc państwa w wysokości 3,5 miliarda euro na morskie farmy wiatrowe

Komisja ustaliła, że belgijskie plany zapewnienia 3,5 mld EUR pomocy finansowej dla morskich farm wiatrowych nie są sprzeczne z unijnymi przepisami dotyczącymi pomocy państwa.

## EU Commission Approves Belgian State Aid of €3.5 Billion for Offshore Windfarms

The Commission has [found](#) that Belgian plans to provide €3.5 billion in financial assistance to offshore windfarms do not fall foul of EU State aid rules.

Belgium will provide funding for the Mermaid, Seastar and Northwester2 windfarm projects, up to a maximum amount of €3.5 billion, all of which are located in Belgian territorial waters in the North Sea.

The Commission assessed the proposed funding against the Guidelines on State aid for environmental protection and energy, and held that projects will promote the integration of renewable energy in the market, will assist Belgium in increasing its electricity produced by renewable sources and will aid in meeting renewable energy targets set for 2020, in line with the Commission's Energy Union Strategy.

The Commission approved that the plans met with State aid rules and would assist in achieving EU environmental objectives without unduly distorting competition.



## Nowy Zarząd CFE wybrany na Walnym Zgromadzeniu w Londynie.

CFE Tax Advisers Europe wybrało nowy Zarząd na lata 2019-2020 na spotkaniu Zgromadzenia Ogólnego w Londynie w dniu 28 września 2018 r. Nowy zarząd rozpocznie pracę od 1 stycznia 2019 r.

# New CFE Executive Board Appointed by General Assembly in London

CFE Tax Advisers Europe elected a new Executive Board for the calendar years 2019-2020 at its General Assembly meeting held in London on 28 September 2018. The new Executive Board will take up their duties as of 1 January 2019.

CFE President Piergiorgio Valente said of the appointments, “we are delighted with the election of the new Executive Board. The policy priorities of the new Board remain closely related to our vision of drawing EU Member states’ attention to taxpayers’ rights and advancing the rights of tax advisers throughout our Member organisations.”

Full details of the newly appointed Members of the Executive Board are available [here](#).



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