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Komisja UE rozlicza Luksemburg z zarzutów dotyczących pomocy publicznej dla McDonald's

Komisja Europejska oficjalnie zamknęła trzyletnie dochodzenie, którego celem było ustalenie, czy luksemburskie traktowanie podatkowe firmy McDonald's stanowi pomoc państwa. Sprawa miała ogromne znaczenie dla Komisji, która miała na celu wykazanie, że podwójne nieopodatkowanie może stanowić pomoc państwa w wyniku korzystnej interpretacji wykładni postanowienia Traktatu o podwójnym opodatkowaniu.

EU Commission Clears Luxembourg of McDonalds's State Aid Allegations

The European Commission has [formally closed](#) a [three-year long investigation](#) that aimed to establish that the Luxembourgish tax treatment of McDonald's amounted to State aid. The case was of paramount importance for the Commission aiming to showcase that double-non taxation can amount to State aid by virtue of a tax-ruling based favourable interpretation of a Double Taxation Treaty provision. It transpires that by not pursuing the McDonald's line of inquiry further, the Commission has by its own motion set a limit to the State aid tax investigations: disparities among tax systems and arbitrage resulting from divergent interpretation of conflicting taxation laws could not be addressed by the EU State aid rules.

EU Commissioner Vestager said: "The Commission investigation has shown that the reason for double non-taxation in this case is a mismatch between Luxembourg and US tax laws, and not a special treatment by Luxembourg. Therefore, Luxembourg did not break EU State aid rules. Of course, the fact remains that McDonald's did not pay any taxes on these profits – and this is not how it should be from a tax fairness point of view. That's why I very much welcome that the Luxembourg Government is taking legislative steps to address the issue that arose in this case and avoid such situations in the future."



Przypadek dotyczący pomocy państwa w przypadku Apple: Komisja zamknęła postępowanie w sprawie uchybienia zobowiązaniom przeciwko Irlandii

Komisarz UE Vestager oświadczył, że Irlandia odzyskała od Apple pełną kwotę szacunkowych podatków zwrotnych zgodnie z decyzją Komisji ustanawiającą nielegalną pomoc państwa dla Apple.

Apple State Aid Case: Commission to Close Infringement Action against Ireland

EU Commissioner Vestager [announced](#) that Ireland has recovered from Apple the full amount of assessed back taxes pursuant to a Commission decision establishing illegal State aid from Apple. As a result, Vestager confirmed, the European Commission will proceed with closing the infringement procedure against Ireland for failure to implement a Commission decision. Ireland was referred by the Commission to the European Court of Justice in October 2017 for failure to recover the State aid within four months of notification of the Commission decision. The full recovery of the assessed back taxes is a significant milestone in line with the commitment given earlier in the year by the Irish Government that the alleged State Aid would be recovered by end Q3 2018. The Irish government [have expressed](#) that they do not accept the Commission analysis and fundamentally disagree with it, but remain committed to comply with their EU law obligations pending outcome of the Court case.



OECD: Podatki węglowe nie spełniają celów w zakresie zmian klimatycznych

Nowy raport OECD w sprawie cen i opodatkowania emisji dwutlenku węgla sugeruje, że rządy muszą zintensyfikować swoje działania polityczne, aby sprostać potrzebom związanym ze zmianą klimatu. W raporcie określono szacunkową wycenę uprawnień do emisji dwutlenku węgla, aby spełnić zobowiązania zawarte w porozumieniu paryskim dotyczące ograniczenia emisji i spowolnienia tempa zmian klimatu.

OECD: Carbon Taxation Does Not Meet Climate Change Targets

A [New OECD Report](#) into the pricing and taxation of carbon emissions suggests that governments need to step up their policy efforts to meet climate change needs. The report sets out an estimation that pricing of carbon needs to increase to meet Paris Agreement commitments on cutting emissions and slowing the pace of climate change.

The effective carbon rate, a sum of taxes and tradeable permits that put a price on carbon emissions across 42 OECD and G20 countries is decreasing, but at a slow pace of change which is deemed insufficient to reverse the climate change trends. Need for urgent climate

change action was highlighted, not least by incentivising companies to innovate and bring about a low-carbon economy and to stimulate households to adopt low-carbon lifestyles.



Komisja UE: Umowa o wolnym handlu między UE a Kanadą przynosi pozytywne wyniki

Z okazji pierwszej rocznicy wejścia w życie kompleksowej umowy gospodarczo-handlowej (CETA) między UE a Kanadą Komisja Europejska oświadczyła, że umowa jest korzystna dla eksportu z UE do Kanady.

EU Commission: EU-Canada Free Trade Agreement Delivers Positive Result

At the occasion of the first anniversary of the entry into force of the Comprehensive Economic and Trade Agreement (CETA) between the EU and Canada, the European Commission has stated that the agreement is beneficial for the EU exports to Canada. Speaking in Brussels, EU Trade Commissioner Cecilia Malmström said: “The EU-Canada trade agreement has now been in action for a year and I'm pleased with the progress made so far. The preliminary data shows there is plenty to celebrate, even at this stage. Exports are up overall and many sectors have seen impressive increases. Our partnership with Canada is stronger than ever – strategically as well as economically. Together, we are standing up for an open and rules-based international trading order. CETA is a clear demonstration of that.”

According to Commission's statistics, EU exports to Canada increased by over 7% since last October, with machinery, mechanical appliances, chocolate and sparkling wine generating the largest export increase from the EU to Canada.



Konferencja organizowanej przez CFE oraz AEDAF dotyczącej obowiązkowych zasad ujawniania- 23 listopad 2018 r., Madryt

CFE Tax Advisors Europe i Asociación Española de Asesores Fiscales (AEDAF) będą gospodarzami 11. Europejskiej Konferencji z cyklu e spraw zawodowych doradców podatkowych, która odbędzie się 23 listopada 2018 r. w Madrycie (Hiszpania). Temat konferencji: „Trendy w opodatkowaniu: jak wdrożyć nowe obowiązkowe zasady ujawniania informacji obowiązujące w UE i OECD”.

CFE & AEDAF Mandatory Disclosure Rules Conference Programme: Madrid 23 November 2018

CFE Tax Advisers Europe and the Asociación Española de Asesores Fiscales (AEDAF) are pleased to invite you to the [11th European Conference on Tax Advisers' Professional Affairs](#), to be held 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, Member or Parliament and officials from the Ministry of Finance of the Kingdom of Spain as well as distinct 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.



The selection of the remitted material has been prepared by
Piergiorgio Valente/ Aleksandar Ivanovski/ Brodie McIntosh/ Filipa Correia



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