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6. kontor, MIJ

Referat af Rådsmødet (ECOFIN) den 5. juni 2007

Dagsordenspunkt: Rådsbeslutning om ophævelse af proceduren for uforholdsmæssigt store underskud vedr. Tyskland, Malta og Grækenland

Rådet traf beslutninger under traktatens artikel 104.12, som ophæver Rådets tidligere beslutninger om eksistens af uforholdsmæssigt store underskud i Tyskland, Malta og Grækenland. Alle tre lande havde i 2006 et underskud på de offentlige budgetter på under 3 pct. af BNP og Kommissionen vurderer at budgetforbedringerne er holdbare.

Udfordringen for alle tre lande består nu i at fortsætte konsolideringen af de offentlige finanser med henblik på opfyldelse af de mellemfristede målsætninger.

Dagsordenspunkt: Konvergensrapporter fra Kommissionen og ECB

På baggrund af konvergensrapporter fra Kommissionen og ECB, drøftede Rådet konvergenssituationen i Cypern og Malta. Kommissionen og ECB vurderer at Cypern og Malta opfylder kriterierne for deltagelse i eurosamarbejdet, hvilket Rådet erklærede sig enige i.

Den endelige beslutning om Cypern og Maltas deltagelse i eurosamarbejdet pr. 1. januar 2008 ventes at blive truffet på Rådsmødet (ECOFIN) den 10. juli 2007 efter forelæggelse for Rådet i dets sammensætning af stats- og regeringschefer.

Dagsordenspunkt: Kvaliteten af de offentlige finanser

Rådet vedtog rådskonklusioner (*se vedlagte bilag*), som på baggrund af drøftelserne på det uformelle Rådsmøde i april samt en rapport fra Kommissionen og EPC, blandt andet opfordrer Kommissionen og EPC til at fortsætte arbejdet med analyser af effektiviteten og kvaliteten af de offentlige udgifter.

Dagsordenspunkt: Bekæmpelse af momssvig

Rådet vedtog rådskonklusioner (*se vedlagte bilag*), som understøtter nødvendigheden af at bekæmpe momssvig og som bl.a. opfordrer Kommissionen til i løbet af 2007 at fremsætte konkrete forslag til lovgivning – indeholdende en konsekvensanalyse af forslagene – således at Rådet kan vedtage disse forslag inden udgangen af 2008. Kommissionen opfordredes endvidere til at analysere effekterne på det indre marked af eventuel indførelse af omvendt betalingspligt for moms i nogle med-

lemslande. Resultatet af analyserne forventes præsenteret for Rådet inden udgangen af 2007.

Dagsordenspunkt: Momspakken

Der blev på Rådsmødet vedtaget konklusioner om momspakken (*se vedlagte bilag*), som afspejler at man opnåede politisk enighed om formandskabets samlede kompromisudspil bortset fra B2C-ydelser, hvor det er nødvendigt med yderligere drøftelser af spørgsmålet om beskatningssted, før momspakken formelt kan vedtages.

Rådet ventes at drøfte momspakken under det kommende portugisiske formandskab med henblik på vedtagelse af den samlede momspakke senest den 31. december 2007 og med henblik på virkning fra 2010.

Dagsordenspunkt: Fælles konsolideret selskabsskattebase i EU (CCCTB)

Kommissionen præsenterede Rådet for sin statusrapport vedr. det foreløbige arbejde på en fælles konsolideret selskabsskattebase i EU (CCCTB). Kommissionen forventer at fremsætte et konkret forslag til en fælles selskabsskattebase i løbet af 2008.

Dagsordenspunkt: Adfærdskodeks for erhvervsbeskatning

Rådets blev præsenteret for en rapport vedr. implementering af den fælles adfærdskodeks for erhvervsbeskatning, som bl.a. konkluderer, at medlemslandene overholder aftalen om ikke at indføre skatteordninger, som er til skade for andre lande. Rådet drøftede rammerne for adfærdskodeksgruppens arbejde, herunder en eventuel udvidelse af dens mandat.

Dagsordenspunkt: EU Joint Transfer Pricing Forum – Retningslinier for indgåelse af aftaler om forhåndsprisfastsættelse

Rådet vedtog rådskonklusioner (*jf. vedlagte bilag*), som anerkender resultaterne af forumets arbejde med at forhindre uenigheder vedr. aftaler om forhåndsprisfastsættelsesaftaler og afledt dobbeltbeskatning. Rådet opfordrede endvidere Kommissionen til jævnlige at informere Rådet om resultaterne af arbejdet i forumet.

Diverse:

I margin af mødet havde ministrene en drøftelse af den økonomiske situation i EU og formanden for eurogruppen af rapporterede fra gruppens møde den 4. juni 2007. Under frokosten havde ministrene en drøftelse af EU's CO2-kvotehandelsystem (ETS).

Bilag:

Rådskonklusioner om kvaliteten af de offentlige finanser

- "1. Increasing the efficiency of public spending and improving the quality of revenue structures are important elements of the Lisbon strategy for growth and jobs and will contribute to meeting the objectives of the Stability and Growth Pact.
2. The Council welcomes the report prepared by the Economic Policy Committee and the Commission in response to a mandate of January 2006, discussing the work already accomplished and the way forward on the issue of quality of public finances.
3. The Council emphasizes the need to optimise public sector activities and to achieve better outcomes given limited public funds. Comparisons of efficiency in important spending areas reveal significant differences across Member States, and in many cases policy outcomes could be improved.
4. Member States already developed a number of strategies to improve spending efficiency, including more use of performance information with a view to enhancing the transparency of the budget process. The use of performance information in the budget process is an important tool for decision-making - moving the focus away from spending towards actual achievements. More systematic and independent evaluation of existing policies could help to strengthen the efficiency of public spending. There is a strong need for making better use of already available information.
5. The Council furthermore considers that the measurement of efficiency and effectiveness has to be developed further, based upon comprehensive and more comparable data on inputs, outputs and outcomes. Analysing efficiency and effectiveness for individual spending areas appears most promising to increase value for money. A more robust methodology and measurement framework should be established. Member States and the Commission could include analyses on effectiveness and efficiency in the Lisbon National Reform Programmes and the Community Lisbon Programme.
6. The Council also welcomes changes and improvements related to national fiscal rules and institutions implemented by Member States, as well as the more extensive use at national level of medium-term budgetary frameworks for budgetary planning. This may contribute to achieving better budgetary outcomes and increasing public spending efficiency.
7. Ministers also took note of some recent spending trends in Member States. They consider that a sound database is crucial in order to better

analyse the structure of long-term spending trends and is an important prerequisite to ensure value for money within and across countries in line with the growth objectives of the Lisbon strategy. Member States, in particular those lagging behind in data transmission, should in close cooperation with Eurostat step up their efforts to compile and disseminate so-called COFOG economic functions data in compliance with earlier requests by the Council.

8. Although a certain stabilisation in the overall tax to GDP ratio can be observed, and many important tax structure reforms have been carried out in Member States, the challenges ahead linked to globalisation, mobility, ageing, and the consolidation of public finances raise difficult political and practical issues. The Council therefore stresses the need for revenue systems that can enhance growth and employment and deliver as stable as possible revenues. It encourages Member States in their national responsibilities to move further towards robust, fair, efficient and growth-enhancing revenue systems.
9. The Council:
 - takes note of the progress achieved concerning the work on national fiscal rules and institutions and supports the proposed way forward with a specific focus on the impact of the institutional settings on the composition, transparency and efficiency of public budgets.
 - takes note of the progress made on the availability of data, and invites Eurostat and the National Statistical Offices to further step up their efforts in the provision of detailed COFOG level II data, in particular for education, health care and social protection, and some specific items such R&D and basic research by the year 2008 at the latest.
 - invites the EPC and the Commission to develop further the analysis and measurement of public expenditure efficiency and effectiveness, in particular by deepening the analysis in the areas of R&D and education against the background of the 'social bridges' discussion, and to explore areas of future work, such as health care, aspects of social transfers and infrastructure.
 - takes note of the Commission and the EPC work on the quality and efficiency of public revenue structures and reaffirms the need for Member States to exchange information on current and planned tax reforms and their impact on growth and employment within existing procedures.
 - will return to the issue of reforms to improve efficiency in public administration on the basis of an exchange of best practices in the autumn."

Rådskonklusioner om bekæmpelse af momssvig

"The Council emphasises that tax fraud, especially that in the field of indirect taxation, must be tackled effectively and decisively in the interests of honest entrepreneurs and Member State budgets. The Council already agreed on 28 November 2006 on the urgent need to establish at Community level an anti-fraud strategy to combat tax fraud, especially tax fraud in the field of indirect taxation, to complement national efforts in this regard.

I. Conventional measures

With regard to the conventional anti-fraud measures put forward by the European Commission in its communication of 31 May 2006 (COM(2006) 254 final) concerning the fight against fiscal fraud, the Council gave the European Commission the requested guidance on 28 November 2006. It asked the European Commission to prepare the elements of a Community anti-fraud strategy in close cooperation with the Member States and highlighted the aspects which are to be given priority.

On 28 November 2006 the Council requested the European Commission to report to it on the progress made on these aspects and to present an outline of an EU anti-fraud strategy at its meeting in June 2007. This the European Commission has done.

The Council acknowledges the report of the European Commission and the proposed measures mentioned therein. It is agreed that, as a first step, the following proposed measures will be given high priority:

- to introduce amendments in declaring intra-Community supplies, with the aim of reducing timeframes;
- to ensure more rapid sharing of such information among tax administrations;
- to examine joint and several liability where information on intra-Community supplies has not been provided or has not been correctly provided to the extent that leads to loss of VAT at a subsequent stage;
- to improve confirmation messages and information on business identified for VAT purposes to operators active in intra-Community trade without hampering the risk analyses applied by Member States.

The Council invites the European Commission to come forward with the necessary legislative proposals including an impact assessment by the end of 2007, at the latest, so that the Council can adopt these by the end of 2008 .

Furthermore, the Council invites the European Commission to promptly examine all the measures to combat tax fraud proposed by Member States and mentioned in the annex to its report (doc. 10052/07 FISC 88), and to submit a report on

these in the second half of 2007, so that the Council may decide by the end of 2007 on how to proceed.

II. More far-reaching measures

In its communication of 31 May 2006 concerning the fight against fiscal fraud, the European Commission also considered more far-reaching measures to combat VAT fraud. The measures in question are basically twofold:

- the taxation of intra-Community transactions, and
- the introduction of the option of applying a blanket reversal of tax liability (a general reverse-charge system).

At its meeting on 28 November 2006, the Council concluded that the discussions of possible legal changes to the VAT system (especially the possibility of taxing intra-Community transactions or making optional use of a general reverse-charge system in order to deal with the most costly forms of VAT fraud) had not been conclusive or brought agreement on any stance. The Council decided to continue its work in this respect on all these legislative measures, in order to provide the European Commission with guidelines at the Council meeting in June 2007 at the latest. The objective is that these aspects may also be included in a Community strategy to combat tax fraud where necessary. The Council carried out this work in the first half of 2007 as planned.

1. Taxation of intra-Community transactions

The European Commission has put forward two systems for the taxation of intra-Community transactions:

- taxation in the Member State of arrival (country of destination), or
- taxation in the Member State of departure (country of origin) at a uniform rate of 15% and using a bilateral (microeconomic) clearing procedure.

a) Taxation in Member State of arrival

This system was not supported in discussions. However, a handful of Member States supported the continued examination of this approach. The vast majority of Member States expressed considerable reservations about this system or opposed it on the following grounds:

- this approach does not provide a suitable means of combating fraud,
- this approach opens up fresh scope for fraud,

- this approach imposes unacceptable burdens on administrative authorities and taxpayers.

In light of this verdict, the Council invites the European Commission only then to pursue this approach should it become apparent that the model of taxation used in the Member State of departure is not a suitable means to fight fraud.

b) Taxation in Member State of departure

Some Member States opposed this model in discussions, some supported its further consideration of. However, a large number of Member States pointed out that the clearing procedure needed for it posed a problem.

Since about half of the Member States have come out in favour of further consideration of this system, the Council invites the European Commission to explore this system further, and, in so doing, to initially focus in particular on the following aspects (on systematic aspects and on the clearing procedure):

- the general effects of a clearing procedure on the budgets of Member States and specifically on principally “importing” Member States and on principally “exporting” Member States;
- a rough estimate of the additional costs for taxpayers and tax administrations caused by introducing the taxation of intra-Community supplies;
- the risk of new forms of fraud and the efficiency in elimination of existing fraudulent activities;
- the allocation of responsibilities and risks between the Member State of departure, where tax is paid, and the Member State of arrival, where tax is deducted;
- competitive aspects of taxation of intra-Community supplies in relation to domestic tax rules and in comparison to the current scheme.

The Council invites the European Commission to submit its relevant findings by the end of 2007, at the latest.

2. Introduction of a general reverse-charge system

Two Member States envisage as a means of combating VAT fraud a general reverse-charge system, where the tax liability would be shifted from supplier to recipient with respect to domestic commercial transactions whose value exceeds a certain threshold. The objective of those Member States interested in this measure is to be granted an option in European law of applying this system without it having to be applied equally in all Member States. The majority of Member States expressed reservations against such an option.

The Council invites the European Commission to analyse the effects of such an option on the internal market, where the threshold is set at €, and to submit its findings by the end of 2007, at the latest. The analysis should seek to address the following aspects:

- the effects on Member States that do not apply the reverse-charge system, especially the effects on their budgets, including with regard to the competitiveness of their companies;
- the coherence and harmonisation of VAT law in the EU;
- the costs for taxpayers and administrative authorities of implementing a reverse-charge system;
- the migration of fraud cases to those Member States that do not apply a reverse-charge system;
- the risk of new forms of fraud;
- the possibility of running a pilot project for a limited period of time in an interested Member State."

Rådskonklusioner om momspakken

- "1. As a result of the substantial progress, the Council reached political agreement on the VAT package elements (as recorded in the Annex to 9865/07 FISC 83 + COR 4) related to:
- the place of supply of services (except c.f. 2);
 - the mini one-stop shop;
 - the draft directive on refund;
 - the administrative cooperation elements.
2. The Council recognises that, before the formal adoption of the full package, further discussion will be necessary on the change of the place of supply of services for B2C supplies for telecom, broadcasting, electronic and maritime services (Articles 56, 58 and 59a of the draft Directive on the place of supply of services), and invites the Portuguese Presidency to prepare final agreement on this issue.
3. The Council also invites the Portuguese Presidency, before the formal adoption of the full package, to find solutions that would improve control and cooperation measures engaging both the Member State of the supplier and the Member State of consumption (including, if appropriate, reporting obligation in the Member State of establishment as regards the amount of supplies of services to other Member States, electronic matching of these amounts with those declared in all relevant Member States of consumption), without undue increases in the compliance burden for economic operator or the administrative burden for the tax authorities.
4. The Council confirms its intention to formally adopt the VAT package before 31 December 2007 with the intention that the package would enter into force at the latest on 1 January 2010."

Rådskonklusioner om indgåelse af aftaler om forhåndsprisfastsættelse

"The Council welcomes the third Commission Communication of 26th February 2007 on the work achieved by the Joint Transfer Pricing Forum (JTPF) which aims at preventing transfer pricing disputes and associated double taxation from arising in the first place by introducing Guidelines for Advance Pricing Agreements within the EU.

The Council recognises the work done by the JTPF as an important step forward and notes the commitment of Member States to follow the Guidelines and implement them in their national administrative practices as far as legally possible. The Council also welcomes the Commission Decision of 22nd December 2006 to renew the JTPF mandate for another period of two years (extendable) and invites the Commission to regularly inform the Council of the Forum's outcomes."