

# Harmonized direct tax policies in the EU – “More of an Ambition?”

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# Agenda



## 1. What's on the EU's Tax Policy Agenda & How did we get here?

- Implementation of BEPS - "EU BEPS" vs OECD BEPS
- CCTB & CCCTB
- Taxation of the Digital Economy (DST/SDP)
- Qualified majority voting (QMV) instead of EU-27 unanimity on direct taxation
- EU blacklist of non-EU tax havens
- State aid investigations
- Enhanced tax transparency - Public CBCR

## 2. What's spoiling the EU's Tax Policy agenda?

## 3. Harmonized direct tax policies in the EU – “More of an Ambition?” – Where are we headed?

# What's spoiling the EU's Tax Policy Agenda?

Tax certainty today...



# Harmonized direct tax policies in the EU – “More of an Ambition?” – Where are we headed?

## Remarks by EC Vice-President Valdis Dombrovskis after the informal ECOFIN press conference in Bucharest, 5 April 2019

"Ministers also discussed the role of taxation in supporting inclusive and sustainable growth. Taxation policy is indeed a powerful tool to tackle issues such as income inequality, incentivizing innovation or supporting a cleaner environment and improved health. It is also about tax fairness and the fight against tax avoidance. Billions of euros are lost every year to state budgets due to tax avoidance.

Going forward, our view is that the EU needs a shared strategy for future tax policies. We need to factor in the changing environment with fast developing technologies, the digital economy and new forms of work, amongst others.

I would also like to thank the OECD for updating Ministers on progress made in finding global solutions to digital taxation.

In this context, the Commission calls on Member States to coordinate their positions and speak with one voice to have more impact and influence in those international negotiations.

Several Ministers stressed the need to modernize our taxation system to make it fit for the 21st century and step up the fight against tax avoidance. This work will be brought forward in the frameworks of the OECD and G7. The Commission stands ready to support that work. And, as we have been often emphasizing, in absence of international consensus, we have to be more ambitious at EU level."

# EU elections May 2019

Who will win?



# Thank you

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