

# Directory of European Union preparatory acts

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## **09.10 General**

### **52005PC0543**

Proposal for a code of conduct on transfer pricing documentation for associated enterprises in the EU



## **09.20 Direct taxation**

**There are no documents in this chapter.**



## **09.20.10 Income tax**

**There are no documents in this chapter.**



## 09.20.20 Corporation tax

### **52024PC0497**

Proposal for a COUNCIL DIRECTIVE amending Directive 2011/16/EU on administrative cooperation in the field of taxation

### **52023PC0528**

Proposal for a COUNCIL DIRECTIVE establishing a Head Office Tax system for micro, small and medium sized enterprises, and amending Directive 2011/16/EU

### **52023PC0532**

Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT)

### **52023PC0529**

Proposal for a COUNCIL DIRECTIVE on transfer pricing

### **52022PC0216**

Proposal for a COUNCIL DIRECTIVE on laying down rules on a debt-equity bias reduction allowance and on limiting the deductibility of interest for corporate income tax purposes

### **52018PC0147**

Proposal for a COUNCIL DIRECTIVE laying down rules relating to the corporate taxation of a significant digital presence

### **52018PC0148**

Proposal for a COUNCIL DIRECTIVE on the common system of a digital services tax on revenues resulting from the provision of certain digital services



## **09.20.30 Elimination of double taxation**

### **52011PC0714**

Proposal for a COUNCIL DIRECTIVE on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States



## **09.30 Indirect taxation**

### **52013PC0071**

Proposal for a COUNCIL DIRECTIVE implementing enhanced cooperation in the area of financial transaction tax





## 09.30.10 Turnover tax/VAT

### 52025PC0004

Proposal for a COUNCIL IMPLEMENTING DECISION authorising Greece to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax

### 52025PC0029

Proposal for a COUNCIL IMPLEMENTING DECISION authorising Estonia to apply a special measure derogating from Article 26(1), point (a), and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax

### 52024PC0278

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate

### 52024PC0279

Proposal for a COUNCIL IMPLEMENTING REGULATION amending Implementing Regulation (EU) No 282/2011 as regards the electronic value added tax exemption certificate

### 52025PC0007

Proposal for a COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2019/310 as regards the extension of the authorisation given to Poland to apply a special measure derogating from Article 226 of Directive 2006/112/EC on the common system of value added tax

### 52023PC0262

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT

### 52022PC0701

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards VAT rules for the digital age

### 52017PC0706

Amended proposal for a COUNCIL REGULATION amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value added tax

### 52024PC0152

Proposal for a COUNCIL IMPLEMENTING DECISION authorising the Republic of Latvia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Implementing Decision (EU) 2017/2408

### 52015PC0557

Proposal for a COUNCIL IMPLEMENTING DECISION on authorising Hungary to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax



### **52009PC0583**

Proposal for a Council Decision authorising the Republic of Austria to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax

### **52005PC0697**

Proposal for a Council Decision authorising the Kingdom of Spain to apply a measure derogating from Article 11(A)(1) and Article 28e of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes

### **52007PC0752**

Proposal for a Council Decision authorising the United Kingdom to continue to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax (Only the English version is authentic)

### **52015PC0552**

Proposal for a COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2013/53/EU authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

### **52020PC0749**

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive

### **52004PC0561**

Proposal for a Council Decision authorising Austria to apply a measure derogating from Article 17 of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes

### **52006PC0555**

Proposal for a Council Decision authorising the United Kingdom to introduce a special measure derogating from Article 21(1)(a) of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

### **52005PC0635**

Proposal for a Council Decision amending Decisions 98/161/EC, 2004/228/EC and 2004/295/EC as regards the extension of measures to prevent evasion of value added tax in the waste sector

### **52005PC0376**

Proposal for a Council Decision authorising Latvia to extend the application of a measure derogating from Article 21 of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

### **52008PC0753**

Proposal for a Council Decision Authorising the Czech Republic and the Federal Republic of Germany to apply measures derogating from Article 5 of Council Directive 2006/112/EC on the common system of value added tax



#### **52006PC0410**

Proposal for a Council Decision authorising certain Member States to apply a reduced rate of VAT to certain labour-intensive services in accordance with the procedure provided for in Article 28(6) of Directive 77/388/EEC

#### **52004PC0598**

Proposal for a Council Decision on authorising France and Italy to apply a measure derogating from Article 3(1) of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

#### **52018PC0329**

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards the introduction of the detailed technical measures for the operation of the definitive VAT system for the taxation of trade between Member States

#### **52005PC0285**

Proposal for a Council Decision authorising the Kingdom of the Netherlands to apply a measure derogating from Article 11 of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

#### **52004PC0535**

Proposal for a Council Decision authorising Austria to apply a measure derogating from Article 21 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes



## **09.30.20 Excise duties**

### **52021PC0563**

Proposal for a COUNCIL DIRECTIVE restructuring the Union framework for the taxation of energy products and electricity (recast)

### **52014PC0497**

Proposal for a COUNCIL IMPLEMENTING DECISION authorising Sweden to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC

### **52015PC0004**

Proposal for a COUNCIL IMPLEMENTING DECISION authorising the United Kingdom to apply differentiated levels of taxation to motor fuels in certain geographical areas pursuant to Directive 2003/96/EC

### **51997PC0326**

Proposal for a Council Directive amending Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (OJ C 267, 03/09/1997, p. 58–59)



## **09.30.30 Taxes on capital and transactions in securities**

**There are no documents in this chapter.**



## **09.30.40 Individual tax exemptions**

**There are no documents in this chapter.**



## **09.40 Other taxes**

**There are no documents in this chapter.**



## 09.50 Prevention of tax evasion and avoidance

### 52024PC0497

Proposal for a COUNCIL DIRECTIVE amending Directive 2011/16/EU on administrative cooperation in the field of taxation

### 52013PC0140

COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT pursuant to Article 294(6) of the Treaty on the Functioning of the European Union concerning the position of the Council on the adoption of a Regulation of the European Parliament and of the Council concerning investigations conducted by the European Anti-fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and of the Council Regulation (Euratom) No 1074/1999

### 52023PC0529

Proposal for a COUNCIL DIRECTIVE on transfer pricing

### 52022PC0216

Proposal for a COUNCIL DIRECTIVE on laying down rules on a debt-equity bias reduction allowance and on limiting the deductibility of interest for corporate income tax purposes

### 52021PC0565

Proposal for a COUNCIL DIRECTIVE laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU

### 52020PC0049

Proposal for a COUNCIL DIRECTIVE on administrative cooperation in the field of taxation (codification)

### 52011PC0706

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing an action programme for customs and taxation in the European Union for the period 2014-2020 (FISCUS) and repealing Decisions N°1482/2007/EC and N°624/2007/EC