



**COUNCIL OF
THE EUROPEAN UNION**



**Council conclusions on the communication from the Commission on the work of
the EU Joint Transfer Pricing Forum in the period April 2009 to June 2010
and related proposals:**

- 1. Guidelines on low value adding intra-group services and**
- 2. Potential approaches to non-EU triangular cases**

*3088th ECONOMIC and FINANCIAL AFFAIRS Council meeting
Brussels, 17 May 2011*

The Council adopted the following conclusions:

"The Council welcomes the Communication from the Commission of 25 January 2011 on the work undertaken by the EU Joint Transfer Pricing Forum (JTTPF) between April 2009 and June 2010 and related proposals: 1. Guidelines on low value adding intra-group services and 2. Potential approaches to non-EU triangular cases (doc. 5845/11 FISC 8).

The Council endorses the Guidelines on low value adding intra group services and considers that their implementation should contribute to reducing tax disputes within the EU and to improving the functioning of the internal market.

The Council recognises the importance of identifying potential approaches to non-EU triangular cases and welcomes the report on non-EU triangular cases.

The Council also welcomes the Commission Decision of 25 January 2011 setting up the EU Joint Transfer Pricing Forum expert group, which renews the mandate of the JTTPF for an additional term of four years, and invites the Commission to regularly inform the Council of the Forum's outcomes."

P R E S S
