



Brussels, 21.3.2018
COM(2018) 146 final

ANNEX

ANNEX

to the

**COMMUNICATION FROM THE COMMISSION TO EUROPEAN PARLIAMENT
AND THE COUNCIL**

Time to establish a modern, fair and efficient taxation standard for the digital economy

Annex – Taxation initiatives: State of Play

Date Proposed	Action	Status
Initiatives in the field of direct taxation		
May 2015 and July 2016	Strengthened measures against money laundering and more transparency around opaque company structures (4 th anti-money laundering Directive)	AGREED and PARTLY IN FORCE
October 2015	Transparency rules obliging Member States to share information on cross-border tax rulings	AGREED and IN FORCE
January 2016	Measures obliging EU tax authorities to exchange information on tax paid by multinationals in their countries (Country by Country Reporting between tax authorities)	AGREED and IN FORCE
January 2016	Binding rules to effectively tackle tax avoidance loopholes (Anti-Tax Avoidance Directive)	AGREED
January 2016	Strategy to develop a common EU list of non-cooperative jurisdictions	AGREED and ONGOING UPDATES
April 2016	Measures requiring multinational companies to publish the tax they pay in the EU (public Country by Country Reporting)	Under discussion in the Council and the European Parliament
July 2016	Access to anti-money laundering information for tax authorities	AGREED and IN FORCE
2015 – 2016	Historic international transparency agreements signed with Switzerland, Andorra, Liechtenstein, San Marino and Monaco	SIGNED and IN FORCE

September 2016	Stronger rules to prevent EU funds from being invested in tax havens	AGREED
October 2016	Measures to stop companies exploiting mismatches between the tax systems of Member States and non-EU countries	AGREED
October 2016	Plans for a fair, growth-friendly and competitive corporate tax system in the EU (CCCTB)	Under discussion in the Council
October 2016	New dispute resolution mechanism to resolve double taxation issues quickly and definitively	AGREED
2016- 2017	Review of Member States' Patent Boxes, to ensure they meet fair competition standards	ONGOING
2014 – present	Cases against illegal state aid in taxation, to tackle distortions in competition	ONGOING (5 final decisions, 4 open formal investigations)
June 2017	New transparency rules for intermediaries involved in tax planning	Political agreement in Council
Initiatives in the field of indirect taxation		
December 2015	Prolongation of the obligation to respect a minimum standard VAT rate of 15%	AGREED and IN FORCE
December 2016	New rules on VAT rates applied to books, newspapers and periodicals	Under discussion in the Council
December 2016	New VAT rules for cross-border e-commerce and abolishing the small consignments exemption threshold.	AGREED
December 2016	Measures for the temporary application of a generalised	Under discussion in the Council

	reverse charge mechanism for VAT	
October 2017	Rules introducing the definitive VAT system for the taxation of trade between Member States	Under discussion in the Council
November 2017	Measures to strengthen administrative cooperation in the field of VAT	Under discussion in the Council
December 2017	Making permanent the obligation to respect a minimum standard VAT rate of 15%	Under discussion in the Council
January 2018	New VAT rules for small enterprises	Under discussion in the Council
January 2018	New rules on VAT rates	Under discussion in the Council