EU/France Agreement: application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation

2013/0269(NLE) - 25/11/2013 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted the report by Sawomir NITRAS (EPP, PL), and approved the conclusion of an agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation.

The agreement provides for the application to Saint-Barthélemy of the mechanisms laid down in:

- Council Directive 77/799/EEC
- Council Directive 2011/16/EU on administrative cooperation in the field of taxation, and
- Council Directive 2003/48/EC on taxation of savings income.

In the context of the conclusion of the agreement, further legislative developments in these areas should be taken into account so that the arrangements applicable to Saint-Barthélemy **are equivalent to those applicable in mainland France.**