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) - 07/11/2014 - Final act

PURPOSE: to conclude an Agreement between the European Union and France 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.

NON-LEGISLATIVE ACT: Council Decision 2014/793/EU on the conclusion, on behalf of the European Union, of the Agreement between the European Union and France 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.

CONTENT: by this Decision, the Agreement between the European Union and France 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** is approved on behalf of the Union.

The Agreement was signed on 17 February 2014, subject to its conclusion at a later date.

The Agreement aims to ensure that the mechanisms of Council Directive 2011/16/EU and Council Directive 2003/48/EC, designed in particular to combat fraud and cross-border tax evasion, continue to apply to Saint-Barthélemy despite its changed status.

The collectivity of Saint-Barthélemy is an integral part of the French Republic but, in accordance with the European Council Decision 2010/718/EU, the status of the collectivity of Saint-Barthélemy with regard to the European Union, is no longer part of the European Union from 1 January 2012.

In order to continue to protect the interests of the European Union, and in particular to combat fraud and cross-border tax evasion, the Agreement aims to ensure that Union legislation on administrative cooperation in the field of taxation and on taxation of savings income in the form of interest payments continues to apply to the collectivity of Saint-Barthélemy.

ENTRY INTO FORCE: 7.11.2014.