Basic information

2013/0269(NLE) NLE - Non-legislative enactments Decision	Procedure completed
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 **Subject** 2.50.02 Savings 2.70.01 Direct taxation 2.80 Cooperation between administrations 4.70.06 Outlying and outermost regions, overseas countries and territories **Geographical area** France	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	NITRAS Sławomir (PPE)	10/09/2013
	Shadow rapporteur BOWLES Sharon (ALDE) JOLY Eva (Verts/ALE) FOX Ashley (ECR)	

Committee for opinion	Rapporteur for opinion	Appointed
CONT Budgetary Control	The committee decided not to give an opinion.	
REGI Regional Development	The committee decided not to give an opinion.	
JURI Legal Affairs	The committee decided not to give an opinion.	

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	3343	2014-11-07

European Commission	Commission DG	Commissioner
	Taxation and Customs Union	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
30/07/2013	Legislative proposal published	COM(2013)0555	Summary
22/10/2013	Committee referral announced in Parliament		
18/11/2013	Vote in committee		
25/11/2013	Committee report tabled for plenary, 1st reading/single reading	A7-0404/2013	Summary
11/12/2013	Decision by Parliament	T7-0556/2013	Summary
11/12/2013	Results of vote in Parliament		
07/11/2014	Act adopted by Council after consultation of Parliament		
07/11/2014	End of procedure in Parliament		
15/11/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/0269(NLE)
Procedure type	NLE - Non-legislative enactments
Procedure subtype	Consultation of Parliament
Legislative instrument	Decision
Legal basis	Treaty on the Functioning of the European Union TFEU 115 Treaty on the Functioning of the European Union TFEU 218-p8-a2 Treaty on the Functioning of the European Union TFEU 113 Treaty on the Functioning of the European Union TFEU 218-p6a
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/7/13516

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A7-0404/2013	25/11/2013	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0556/2013	11/12/2013	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2013)0555	30/07/2013	Summary

Additional information		
Source	**Document**	**Date**
National parliaments	IPEX	
European Commission	EUR-Lex	

Final act	
Decision 2014/0793 OJ L 330 15.11.2014, p. 0010	Summary

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) - 30/07/2013 - Legislative proposal

PURPOSE: to conclude 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.

PROPOSED ACT: Council Decision.

ROLE OF THE EUROPEAN PARLIAMENT: Council may adopt the act only if Parliament has given its consent to the act.

BACKGROUND: under European Council Decision 2010/718/EU, the territorial collectivity of Saint-Barthélemy ceased to be an outermost region of the Union and gained the status of overseas country or territory on 1 January 2012.

Decision 2010/718/EU noted that France had undertaken to conclude the agreements necessary to ensure that the interests of the Union were preserved when the change took place.

To further progress on such agreements, a Council Decision of 20 October 2011, which was sent to the European Commission on 24 October 2011, authorised the Commission to negotiate the terms. Specifically, the authorisation concerned an agreement between the French Republic, acting for Saint-Barthélemy, and the Union that provided, for that territory, for the application of Union legislation on the taxation of savings and administrative cooperation in the field of taxation

This is the subject of the proposal in question.

IMPACT ASSESSMENT: an impact assessment was not undertaken.

LEGAL BASIS: Articles 113 and 115, in conjunction with Article 218(6)(b) and (8), second subparagraph, of the Treaty on the Functioning of the European Union (TFEU).

CONTENT: the objective is to conclude an agreement providing 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.

To this end, 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.**

On the question of taxation of savings, the Agreement has to cover interest payments, as defined in Article 6 of Council Directive 2003/48/EC and any amendments, made by paying agents established in Saint-Barthélemy to beneficial owners resident in the EU.

N.B. the Agreement is rendered dynamic since it covers not only future amendments to the two Directives but also any current or future delegated and implementing acts. This is needed to ensure identical treatment at all times in situations within the European Union and between the Member States and Saint-Barthélemy.

Definitions: the Agreement lays down what is meant by competent authorities, central liaison offices, liaison departments and competent officials. This is to ensure consistency with any national measures transposing Council Directives 2011/16/EU and 2003/48/EC which have been taken, or will be taken, by the Member States.

Statistics: France shall be responsible for the provision to the European Commission of statistics, and information on the application of the Agreement to the collectivity of Saint-Barthélemy.

Settlement of disputes: provision is made for the settlement of disputes as follows:

- a mutual agreement procedure between the competent authorities of only the Member States concerned where implementation or interpretation of the agreement leads to problems or raises issues between these competent authorities;
- the European Commission will be informed of the results of this conciliation procedure, after which it must inform the other Member States. Where there are issues of interpretation, the European Commission may take part in consultations at the request of any of the competent authorities;
- in the event of a dispute between the parties on the interpretation or application of the agreement, they must meet with the Commission before any referral to the Court of Justice. The Court has sole jurisdiction to judge such disputes.

Duration of the Agreement: the Agreement shall be valid indeterminately.

BUDGETARY IMPLICATION: the proposal has no implications for the EU's budget.

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 Sławomir 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.**

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) - 11/12/2013 - Text adopted by Parliament, 1st reading/single reading

The European Parliament approved by 548 votes to 12, with 33 abstentions, the conclusion of the 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.

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.