

Directory of European Union preparatory acts

09	TAXATION	
09.10	General.	3
09.20	Direct taxation.	4
09.20.10	Income tax.	5
09.20.20	Corporation tax.	6
09.20.30	Elimination of double taxation.	7
09.30	Indirect taxation.	8
09.30.10	Turnover tax/VAT.	9
09.30.20	Excise duties.	12
09.30.30	Taxes on capital and transactions in securities.	13
09.30.40	Individual tax exemptions.	14
09.40	Other taxes.	15
09.50	Prevention of tax evasion and avoidance.	16





09.10 General

52005PC0543

Proposal for a code of conduct on transfer pricing documentation for associated enterprises in the EU



09.20 Direct taxation

There are no documents in this chapter.



09.20.10 Income tax

52023PC0324

Proposal for a COUNCIL DIRECTIVE on Faster and Safer Relief of Excess Withholding Taxes



09.20.20 Corporation tax

52023PC0528

Proposal for a COUNCIL DIRECTIVE establishing a Head Office Tax system for micro, small and medium sized enterprises, and amending Directive 2011/16/EU

52023PC0529

Proposal for a COUNCIL DIRECTIVE on transfer pricing

52023PC0532

Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT)

52022PC0216

Proposal for a COUNCIL DIRECTIVE on laying down rules on a debt-equity bias reduction allowance and on limiting the deductibility of interest for corporate income tax purposes

52018PC0147

Proposal for a COUNCIL DIRECTIVE laying down rules relating to the corporate taxation of a significant digital presence

52018PC0148

Proposal for a COUNCIL DIRECTIVE on the common system of a digital services tax on revenues resulting from the provision of certain digital services



09.20.30 Elimination of double taxation

52011PC0714

Proposal for a COUNCIL DIRECTIVE on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States



09.30 Indirect taxation

52013PC0071

Proposal for a COUNCIL DIRECTIVE implementing enhanced cooperation in the area of financial transaction tax



09.30.10 Turnover tax/VAT

52024PC0152

Proposal for a COUNCIL IMPLEMENTING DECISION authorising the Republic of Latvia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Implementing Decision (EU) 2017/2408

52024PC0154

Proposal for a COUNCIL IMPLEMENTING DECISION authorising Romania to apply special measures derogating from Article 26(1), point (a), and Article 168 of Directive 2006/112/EC on the common system of value added tax

52005PC0697

Proposal for a Council Decision authorising the Kingdom of Spain to apply a measure derogating from Article 11(A)(1) and Article 28e of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes

52023PC0736

Proposal for a COUNCIL DECISION on the conclusion on behalf of the Union, of the amendment of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax

52007PC0752

Proposal for a Council Decision authorising the United Kingdom to continue to apply a measure derogating from Articles 26(1)(a), 168 and 169 of Directive 2006/112/EC on the common system of value added tax (Only the English version is authentic)

52022PC0701

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards VAT rules for the digital age

52015PC0552

Proposal for a COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2013/53/EU authorising the Kingdom of Belgium to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax

52023PC0262

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT

52020PC0749

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive

52004PC0561



Proposal for a Council Decision authorising Austria to apply a measure derogating from Article 17 of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes

52006PC0555

Proposal for a Council Decision authorising the United Kingdom to introduce a special measure derogating from Article 21(1)(a) of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

52005PC0635

Proposal for a Council Decision amending Decisions 98/161/EC, 2004/228/EC and 2004/295/EC as regards the extension of measures to prevent evasion of value added tax in the waste sector

52005PC0376

Proposal for a Council Decision authorising Latvia to extend the application of a measure derogating from Article 21 of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

52008PC0753

Proposal for a Council Decision Authorising the Czech Republic and the Federal Republic of Germany to apply measures derogating from Article 5 of Council Directive 2006/112/EC on the common system of value added tax

52022PC0703

Proposal for a COUNCIL REGULATION amending Regulation (EU) No 904/2010 as regards the VAT administrative cooperation arrangements needed for the digital age

52006PC0410

Proposal for a Council Decision authorising certain Member States to apply a reduced rate of VAT to certain labour-intensive services in accordance with the procedure provided for in Article 28(6) of Directive 77/388/EEC

52015PC0557

Proposal for a COUNCIL IMPLEMENTING DECISION on authorising Hungary to apply a measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax

52004PC0598

Proposal for a Council Decision on authorising France and Italy to apply a measure derogating from Article 3(1) of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

52018PC0329

Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards the introduction of the detailed technical measures for the operation of the definitive VAT system for the taxation of trade between Member States

52022PC0704



Proposal for a COUNCIL IMPLEMENTING REGULATION amending Implementing Regulation (EU) No 282/2011 as regards information requirements for certain VAT schemes

52005PC0285

Proposal for a Council Decision authorising the Kingdom of the Netherlands to apply a measure derogating from Article 11 of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

52004PC0535

Proposal for a Council Decision authorising Austria to apply a measure derogating from Article 21 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes

52009PC0583

Proposal for a Council Decision authorising the Republic of Austria to continue to apply a measure derogating from Article 168 of Directive 2006/112/EC on the common system of value added tax

52017PC0706

Amended proposal for a COUNCIL REGULATION amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value added tax



09.30.20 Excise duties

52021PC0563

Proposal for a COUNCIL DIRECTIVE restructuring the Union framework for the taxation of energy products and electricity (recast)

52015PC0004

Proposal for a COUNCIL IMPLEMENTING DECISION authorising the United Kingdom to apply differentiated levels of taxation to motor fuels in certain geographical areas pursuant to Directive 2003/96/EC

51997PC0326

Proposal for a Council Directive amending Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (OJ C 267, 03/09/1997, p. 58–59)

52014PC0497

Proposal for a COUNCIL IMPLEMENTING DECISION authorising Sweden to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC



09.30.30 Taxes on capital and transactions in securities

There are no documents in this chapter.



09.30.40 Individual tax exemptions

There are no documents in this chapter.



09.40 Other taxes

There are no documents in this chapter.



09.50 Prevention of tax evasion and avoidance

52023PC0529

Proposal for a COUNCIL DIRECTIVE on transfer pricing

52023PC0736

Proposal for a COUNCIL DECISION on the conclusion on behalf of the Union, of the amendment of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax

52022PC0216

Proposal for a COUNCIL DIRECTIVE on laying down rules on a debt-equity bias reduction allowance and on limiting the deductibility of interest for corporate income tax purposes

52021PC0565

Proposal for a COUNCIL DIRECTIVE laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU

52020PC0049

Proposal for a COUNCIL DIRECTIVE on administrative cooperation in the field of taxation (codification)

52011PC0706

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing an action programme for customs and taxation in the European Union for the period 2014-2020 (FISCUS) and repealing Decisions N°1482/2007/EC and N°624/2007/EC

52013PC0140

COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT pursuant to Article 294(6) of the Treaty on the Functioning of the European Union concerning the position of the Council on the adoption of a Regulation of the European Parliament and of the Council concerning investigations conducted by the European Anti-fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and of the Council Regulation (Euratom) No 1074/1999