



EUROPEAN ECONOMIC SENATE

Newsletter 01/2013

Dear Senators!

Our first EES-Newsletter focuses the planned activities of the EU-Commission in 2013.

Commissioner Antonio Tajani responsible for Enterprise and Industry has unveiled a bundle of measures aimed at facilitating entrepreneurship in the EU. The European Commission has inaugurated by on 1 January the “European Year of the Citizen 2013”. It is dedicated to the rights of EU-citizens and their participation in the integration project. Speaking in Dublin on 10 January, Commission Šemeta responsible for tax policy established fairness and competitiveness as benchmarks for EU tax policy. He considers tax increases in Member States inevitable.

Beside the Euro Crisis consequences and other topics these topics will keep us busy this year.

We hope that the provided information will enable you to reach your daily decisions in an even more appropriate way based on useful information.

Yours sincerely,

Dr. Ingo Friedrich
President

Michael Jaeger
Managing Director

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Secretary General

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Europe need more entrepreneurs: Action Plan to reignited the spirit of entrepreneurship

Commissioner Antonio Tajani responsible for Enterprise and Industry has unveiled a bundle of measures aimed at facilitating entrepreneurship in the EU. Unfortunately, tax cuts play practically no role in the package.

Press release of the European Commission

Action Plan

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“European Year of Citizens”

Coinciding with the start of the Irish EU-Presidency, the European Union has heralded a “Year of the Citizen.” 20 years after the introduction of Union citizenship 1993 EU citizens should once again be the focus of attention. Over the course of 2013, events and seminars will focus on the participation of the EU’s 500 million citizens. Politicians are prepared to take questions; citizens will be better informed about their rights. No doubt tax issues will also be raised.

Press release of the European Commission

EU-Website

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Commissioner Algirdas Šemeta announces priorities for tax policy

Speaking in Dublin on 10 January, Commission Šemeta responsible for tax policy established fairness and competitiveness as benchmarks for EU tax policy. He considers tax increases in Member States inevitable but recommends that national governments apply these increases in a manner that encourages growth by:

- Shifting tax away from labour towards consumption, environmental or property taxation which are known as less harmful to growth;
- Broadening tax bases instead of increasing tax rates thereby ensuring the simplicity and neutrality of the tax system;
- Reducing corporate tax bias towards debt-financing and tax schemes which increase the debt bias of households to avoid financial risks;
- Improving the fight against fraud and evasion as a fair and efficient way to raise expected revenues.

Link to his speech

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Stricter rules against tax evasion debate

With the start of the New Year, tougher rules against tax evasion have entered into force. More information is available from the European Commission's press release:

Please click [here](#) for more information.

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Consultation on reduced VAT rates

Early January saw the conclusion of a European Commission consultation on the review of reduced VAT rates. The consultation responses will be taken into account as the Commission pursues a policy of reducing exemptions.

[Link to the European Commission press release](#)

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Consultation: A 'European Taxpayer's Code'

The Commission adopted on 27th June 2012 a Communication on the fight against tax fraud and tax evasion. An Action Plan which details concrete proposals to strengthen the fight against tax fraud and tax evasion was adopted on 6th December 2012.

All citizens and organisations are welcome to contribute to this consultation. Contributions are particularly sought from individual citizens, businesses, tax practitioners, academics, intergovernmental, non-governmental and business organisations, tax administrations.

The Consultation started 25.02.2013 and will end 17.05.2013.

[Link to the consultation](#)

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Consultation: Use of an EU Taxpayer Identification Number (TIN)

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[Link to the consultation](#)

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ECJ case law

Over the last four months the European Court of Justice (ECJ) issued a series of judgments on tax law. From 1 October 2012 to January 2013 rulings on Case C-387/11 (Belgian tax law), Case C-600/10 (tax on pension schemes), Case C-299/11, Case C-511/10, Case C-532/11, Case C-224/11, Case C-360/11 and Case C-543/11 (value added tax) were published.

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