



9 August 2016

### 1. Commission updates list of cross-border VAT rulings

The European Commission has published an updated list of cross-border VAT rulings. The 18<sup>th</sup> and most recent ruling of June 2016 relates to storage services for oil products and concerns the Netherlands and Belgium. The cross-border VAT rulings project was set up in 2013 and allows taxpayers to obtain a ruling agreed between two or more participating member states. To date, 18 member states participate in this project.

- List of rulings: [EN](#)
- List of participating member states and more information on cross-border VAT rulings: [EN](#)

### 2. No interim relief for businesses who profited from Belgian excess profits regime

On 19 July 2016, the EU General Court refused to grant Belgium interim relief from its obligations to claim tax arrears from multinationals who benefitted from the Belgian “excess profits” tax regime, which the Commission considers to be unlawful state aid, and to inform the Commission of the beneficiaries and the amounts of tax savings resulting from the regime. The substantive appeal is yet to be decided.

- Court order: [EN](#) (available in several EU languages)
- Case information: Excess profits tax: [EN](#)

### 3. OECD Global Forum publishes new peer reviews on Switzerland i.a.

On 26 July 2016, the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes has published 10 new country peer reviews. Among these countries is Switzerland which was found to be “largely compliant” with the OECD standard. Ukraine completed the “phase 1” review relating to the legal and regulatory framework, and will move to “phase 2”, reviewing the information exchange practices. To date, the Global Forum has issued 101 ratings to countries having completed both phases.

- Press release: [EN](#)
- List of all ratings issued : [EN](#)

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