



**COUNCIL OF
THE EUROPEAN UNION**

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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: 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

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 EUROPEAN UNION,

and

the FRENCH REPUBLIC, on behalf of the collectivity of Saint-Barthélemy,

together referred to as "the Parties",

WHEREAS:

- (1) The collectivity of Saint-Barthélemy is an integral part of the French Republic but, in accordance with European Council Decision 2010/718/EU,¹ it is no longer part of the European Union from 1 January 2012.
- (2) In order to continue to protect the interests of the Union, and in particular, to combat fraud and cross-border tax evasion, it is necessary 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. It is equally necessary to ensure that any acts amending this legislation will also apply to the collectivity of Saint-Barthélemy,

HAVE AGREED AS FOLLOWS:

¹ European Council Decision 2010/718/EU of 29 October 2010 amending the status of the island of Saint-Barthélemy with regard to the European Union (OJ EU L 325, 9.12.2010, p. 4).

ARTICLE 1

Application of Council Directives 2011/16/EU and 2003/48/EC and related acts

1. The French Republic and the other Member States shall apply Council Directive 2011/16/EU¹ to the collectivity of Saint-Barthélemy, as well as any measures they have adopted to implement that Directive.
2. The French Republic and the other Member States shall apply Council Directive 2003/48/EC² to the collectivity of Saint-Barthélemy, as well as any measures they have adopted to implement that Directive.
3. The French Republic and the other Member States shall apply to the collectivity of Saint-Barthélemy any applicable legal acts of the Union adopted on the basis of the Directives referred to in paragraphs 1 and 2.
4. The Parties declare that the European Commission has, with respect to the collectivity of Saint-Barthélemy, the same tasks as those provided for in Council Directives 2011/16/EU and 2003/48/EC and by any other related legal acts adopted by the Council with a view to facilitating administrative cooperation between the competent authorities of the Member States.

¹ Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1).

² Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (OJ L 157, 26.6.2003, p. 38).

ARTICLE 2

Applicable versions of Union legal acts referred to in this Agreement

Any reference in this Agreement to Directives 2011/16/EU and 2003/48/EC, and to other legal acts of the Union referred to in Article 1(3) and (4) of this Agreement, shall be understood as a reference to the version of those Directives and related acts and instruments in force at any given time, amended where appropriate by any subsequent amending acts.

ARTICLE 3

Competent authorities, central liaison offices,
liaison departments and competent officials

The Parties declare that the competent authorities designated under Directive 2003/48/EC and the competent authorities, central liaison offices, liaison departments and competent officials designated under Directive 2011/16/EU by Member States, shall be invested with the same functions and powers for the purpose of implementing those Directives with respect to the collectivity of Saint-Barthélemy, in accordance with Article 1 of this Agreement.

ARTICLE 4

Monitoring

The French Republic shall submit statistics and information to the European Commission concerning the application of this Agreement to the collectivity of Saint-Barthélemy. This data shall have the same scope, and be reported in the same manner and within the same time limits, as the information that must be provided on the functioning of Directives 2011/16/EU and 2003/48/EC with respect to the French territories to which those Directives apply.

ARTICLE 5

Mutual agreement procedure between the competent authorities

1. Where implementation or interpretation of this Agreement leads to problems or raises issues between the competent authority for the collectivity of Saint-Barthélemy and one or more competent authorities of the Member States, they shall endeavour to resolve the matter by mutual agreement. They shall inform the European Commission of the results of this conciliation procedure, after which the Commission shall inform the other Member States.

2. Where there are issues of interpretation, the European Commission may take part in consultations at the request of any of the competent authorities referred to in paragraph 1.

ARTICLE 6

Settlement of disputes between Parties to this Agreement

1. In the event of a dispute between the Parties on the interpretation or application of this Agreement, the Parties shall meet before any referral to the Court of Justice of the European Union in accordance with paragraph 2.

2. The Court of Justice of the European Union shall have exclusive jurisdiction for settling disputes between the Parties about the application or interpretation of this Agreement. Referral may be made by any of the Parties.

ARTICLE 7

Entry into force

A Party shall notify the other Party of the completion of the procedures required for the entry into force of this Agreement. This Agreement shall take effect on the day following that of receipt of the second notification.

ARTICLE 8

Duration and termination

This Agreement is concluded for an indefinite period, subject to termination by one of the Parties after written notice to the other Party through diplomatic channels. This Agreement shall expire twelve months after the receipt of such notice.

ARTICLE 9

Languages

This Agreement is done in duplicate in the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each text being equally authentic.

For the European Union

For the French Republic