



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 6 January 2010**

**16308/09  
EXT 1**

<b>FISC</b>	<b>167</b>
<b>AND</b>	<b>5</b>
<b>CH</b>	<b>46</b>
<b>MC</b>	<b>5</b>
<b>SM</b>	<b>8</b>

**PARTIAL DECLASSIFICATION**

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of document: 16308/09 RESTREINT UE

dated: 19 November 2009

new classification: none

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Subject: Draft Council decision authorising the Commission to open negotiations for Agreements between the European Union and its Member States, of the one part, and the Principality of Andorra, the Principality of Monaco and the Republic of San Marino, of the other part, to combat fraud and other illegal activity to the detriment of their financial interests and to ensure administrative cooperation through exchange of information on tax matters and authorising the Commission to open negotiations for an Agreement between the European Union and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat direct tax fraud and direct tax evasion and to ensure administrative cooperation through exchange of information on tax matters

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Delegations will find attached the partially declassified version of the above-mentioned document.

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ANNEX

**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 19 November 2009**

**16308/09  
EXT 1 (06.01.2010)**

**FISC 167  
AND 5  
CH 46  
MC 5  
SM 8**

**NOTE**

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from : General Secretariat  
to : Coreper / Council  
No. prev. doc. : 14523/09 AND 4 CH 44 MC 4 SM 7 FISC 130

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Subject : Draft Council decision authorising the Commission to open negotiations for Agreements between the European Union and its Member States, of the one part, and the Principality of Andorra, the Principality of Monaco and the Republic of San Marino, of the other part, to combat fraud and other illegal activity to the detriment of their financial interests and to ensure administrative cooperation through exchange of information on tax matters and authorising the Commission to open negotiations for an Agreement between the European Union and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat direct tax fraud and direct tax evasion and to ensure administrative cooperation through exchange of information on tax matters

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1. On 1 July 2009 the Commission submitted to the Council a Recommendation for a draft Council decision mentioned above (doc. 11640/09).
2. **NOT DECLASSIFIED**
3. Coreper is invited to suggest that the Council adopts the decision.

**DRAFT DECISION BY THE COUNCIL**

**authorising the Commission to open negotiations for Agreements between the European Union and its Member States, of the one part, and the Principality of Andorra, the Principality of Monaco and the Republic of San Marino, of the other part, to combat fraud and other illegal activity to the detriment of their financial interests and to ensure administrative cooperation through exchange of information on tax matters**

**and**

**authorising the Commission to open negotiations for an Agreement between the European Union and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat direct tax fraud and direct tax evasion and to ensure administrative cooperation through exchange of information on tax matters**

The Council decides that:

- The Commission is authorised to negotiate agreements between the European Union and its Member States, of the one part, and the Principality of Andorra, the Principality of Monaco and the Republic of San Marino, of the other part, to combat fraud, and other illegal activity to the detriment of their financial interests and to ensure administrative cooperation through exchange of information on tax matters;
  
- The Commission is authorised to negotiate an Agreement between the European Union and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat direct tax fraud and direct tax evasion and to ensure administrative cooperation through exchange of information on tax matters;

- Working Party on Tax Questions is designated as the special Committee in consultation with which the negotiations must be conducted;

- The Commission will conduct these negotiations in accordance with the negotiating directives set out in the annex hereto.

**NOT DECLASSIFIED FROM THIS POINT UNTIL THE END OF THE DOCUMENT**

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