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General Secretariat

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**FISC
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WORKING PAPER

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MEETING DOCUMENT

From:	Presidency
To:	High Level Working Party
Subject:	Priorities and work programme of the Croatian Presidency - Presentation

Delegations will hereby find attached a presentation on the priorities and work programme of the Croatian Presidency of the Council of the EU in the tax area.

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Croatian Presidency of the
Council of the European Union

Croatian Presidency of the Council of the European Union

High Level Working Party on Taxation

1 January-30 June 2020



Croatian Presidency – Priorities

Four pillars:

- A Europe that develops
- A Europe that connects
- A Europe that protects
- An influential Europe



Tax Principles

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- Fair and effective taxation
- Transparent, efficient and sustainable taxation procedure
- Strengthening growth, investment and competitiveness
- Tax transparency and security
- Preventing unfair tax practices, tax fraud and tax evasion



Taxation of the Digital Economy

The Croatian Presidency will aim at:

- Proactive monitoring of the developments at OECD/G20 level
- Providing coordination opportunities among EU Member States



Green Deal

The Croatian Presidency will aim to launch the discussion on:

- The taxation aspects regarding Commission Communication „The European Green Deal”



Izvor: Hrvatska turistička zajednica, autor Ivo Biočina

Excise Duties

The Croatian Presidency will aim to reach:

- Compromise solution for the Alcohol Directive
- Conclusions on the evaluation of the Tobacco Directive



Value Added Tax

The Croatian Presidency will continue discussion on:

Definitive VAT regime

- On the key elements of the Proposal taking care not prevent or slow down efforts to improve the current VAT system
- On accompanying measures using the advantages of modern technology in order to facilitate and simplify tax compliance and reduce tax fraud



Izvor: Hrvatska turistička zajednica, autor Luka Esenko

Value Added Tax

The Croatian Presidency will continue discussion on:

VAT rates

- Bearing in mind that „nothing is agreed until everything is agreed”



Izvor: Hrvatska turistička zajednica, autor Luka-Esenko

Common Corporate Tax Base

The Croatian Presidency will intend to continue:

- **Discussion** at technical level on the core elements of the common corporate tax base in order to allow further progress on this file
- **Monitoring** the developments at OECD/G20 level



Code of Conduct subgroups

Subgroup on internal issues:

- Standstill/rollback review process
- Monitoring of the implementation of the agreed guidance



Izvor: Hrvatska turistička zajednica, autor Hrvoje Serdar

Subgroup on external issues:

- Revision of the EU list of non-cooperative jurisdictions
- Extension of the geographical scope
- Resume discussions and look for an agreement on new criterion 1.4. Exchange of beneficial ownership information

FISCALIS programme 2021-2027

The Croatian Presidency will:

- Resume the work on the FISCALIS programme after the finalisation of the MFF negotiations.

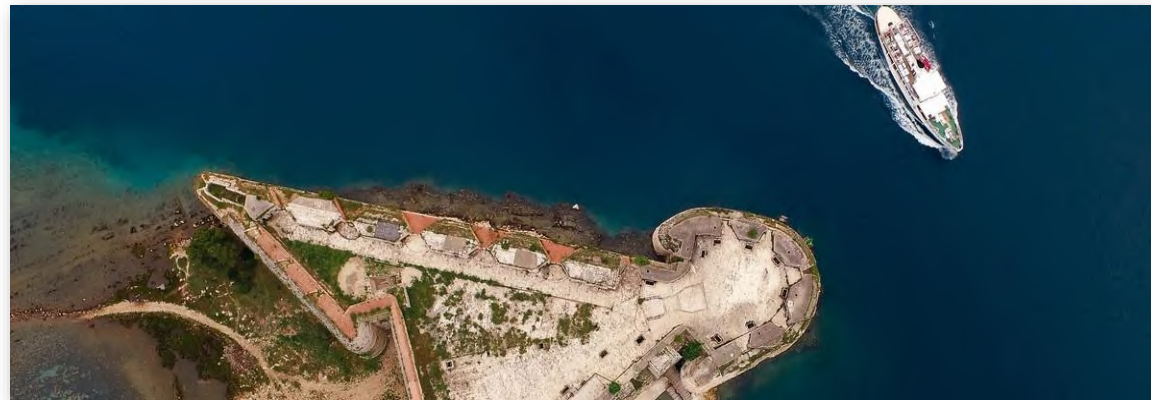


Izvor: Hrvatska turistička zajednica, autor Julien Duval

Financial Transaction Tax

The Croatian Presidency will:

- Facilitate strategic debate on the state of play primarily at HLWP meeting
- Organize and facilitate discussion in an inclusive manner if participating MS table the draft text during HR PRES



Izvor: Hrvatska turistička zajednica, autor Ivo Biočina

Key Dates

HLWP

- 15 January
- 3 March
- 29 April
- 27 and 28 May – Informal
- 4 June

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- 21 January
- 18 February
- 17 March
- 24 and 25 April – Informal
- 19 May
- 12 June

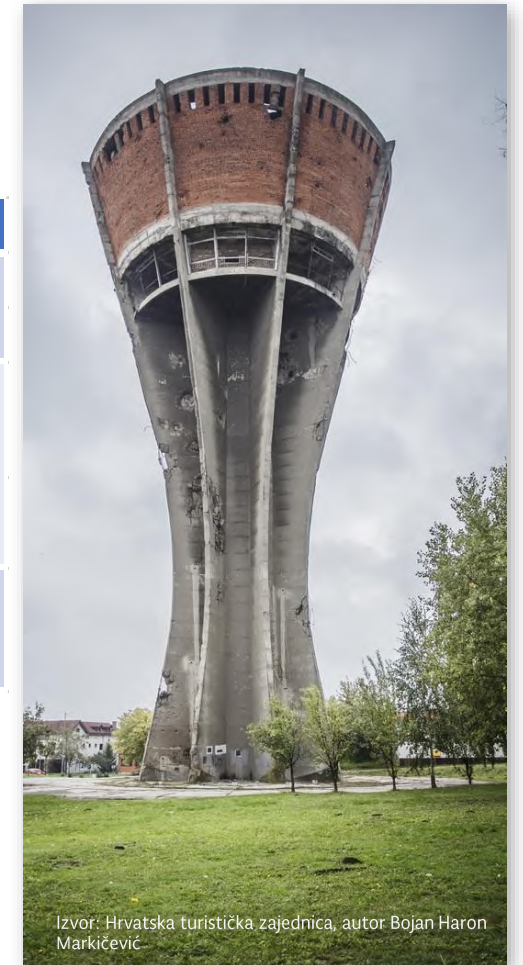


Izvor: Hrvatska turistička zajednica, autor Aleksandar Gospić

Presidency team - HLWP

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Name	Job Title	Email	Phone
DELETED	Chair	DELETED	DELETED
DELETED	Co-Chair	DELETED	DELETED
DELETED	Assistant	DELETED	DELETED



Thank you for your attention!

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izvor: Hrvatska turistička zajednica, autor Julien Duval