# Table of legislation

## Council Directives and Decisions

<table>
<thead>
<tr>
<th>Directive</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Council Decision of 15 March 1993 concerning the conclusion of the Convention on Temporary Admission and accepting its annexes, OJ 1993/L 130/1</td>
<td></td>
<td>103</td>
</tr>
</tbody>
</table>
Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods 102
Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, OJ 2011/L 345/8 60, 100
Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market OJ 2016/L 193/1, OJ 2015/L 332/1 60, 100

Regulations

### Table of Legislation


#### Commission Notices

| Commission Notice on the application of the state aid rules to measures relating to direct business taxation, OJ 98/C 384/03 | 3 |
| Notice from the Commission, Towards an effective implementation of Commission Decisions ordering Member States to recover unlawful and incompatible State aid, OJ 2007/C 272/4 | 155 |
| Draft Commission Notice on the notion of State aid pursuant to Article 107(1) of the Treaty on the Functioning of the European Union | 2, 47, 78 |
| Commission Notice on the notion of State aid as referred to in Article 107(1), OJ 2016/C 262/01 | 2, 42 |

#### Guidelines and Codes of Conduct

| Conclusions of the ECOFIN Council Meeting on 1 December 1997 concerning taxation policy, OJ 1998/C 2/1 | 147 |
| Revised Code of Conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises, OJ 2009/C 322/1 | 150 |

Council of the European Union


Communication and Recommendation


Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee - Co-ordinating Member States’ direct tax systems in the Internal Market, COM(2004) 611 final 106

Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee - Co-ordinating Member States’ direct tax systems in the Internal Market, COM(2006) 823 final 101

Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee - Co-ordinating Member States’ direct tax policies, COM(2006) 825 final 101

Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee - Exit taxation and the need for co-ordination of Member States’ tax policies, COM(2006) 825 final 101

Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee - The application of anti-abuse measures in the area of direct taxation – within the EU and in relation to third countries, COM (2007) 785 final 100
Communication from the Commission to the Council, the European Parliament, the European Economic and Social Committee on a coordinated strategy to improve the fight against VAT fraud in the European Union, COM(2007) 807

Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee - Promoting Good Governance in Tax Matters, COM(2009) 201 final


Commission Announcements


Belgian Legislation

Royal Decree No 187 of 30 December 1982 on the taxation of coordination centres.

Dutch Legislation

Article 8b(1) of the Corporate Tax Act 1969 (“CIT”)

Dutch Transfer Pricing Decree 2001

Luxembourg Legislation

### UK Legislation

Taxation (International and Other Provisions) Act 2010

### Treaties

Treaty on European Union, OJ 2012/C 326/13

Treaty on the Functioning of the European Union, OJ 2012/C 326/47

Treaty Establishing the European Stability Mechanism, OJ 2011/L 91/1

### Conventions and International Agreements

General Agreement on Tariffs and Trade 1994 (GATT 1994)

WTO Agreement on Subsidies and Countervailing Measures

Convention 90/436/EEC on the elimination of double taxation in connection with the adjustment of profit of associated enterprises, OJ 1990/L 225/10


### Protocols

Protocol amending the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises, OJ 1999/C 202/1

### Reports


Report of the Committee on Subsidies and Countervailing Measures of 27 October 2015, G/L/1133; G/SCM/146


### Working Papers