ROOM DOCUMENT # 4

Code of Conduct Group (Business Taxation)

17 April 2012

ORIGIN: Delegations

MEMBER STATES' NOTIFICATIONS ON STANDSTILL

Austria

Referring to the request from the chair of the Code of Conduct Group I would like to inform you that Austria has not enacted any new measures that could be harmful within the scope of the Code of Conduct in the year ending 31 January 2012.

Belgium

J'ai l'honneur de vous informer que la Belgique n'a aucun régime fiscal potentiellement dommageable à notifier au titre du gel (standstill) dans le cadre du code de conduite dans le domaine de la fiscalité des entreprises pour la période se terminant au 31 janvier 2012.

Bulgaria

Cyprus

You are informed that, the Republic of Cyprus has not introduced any new measures up to the end of January 2012, which potentially fall within the scope of the Code of Conduct for business taxation.

Czech Republic

As to standstill, in the year ending 31 January 2012 the Czech Republic has not introduced any new measures that would be potentially harmful under the criteria of the Code of Conduct for Business Taxation.

Denmark

In response to the request for notifications concerning Standstill I can inform you that Denmark has not enacted any new measures in the twelve months period ending 31 January 2012 which potentially fall within the scope of the Code of Conduct (Business Taxation).

Estonia

Please be informed that Estonia has not enacted any new measures which potentially fall within the scope of the Code in the year ending 31 January 2011.

Finland

With respect to the Code of Conduct Group's request on 17 February 2012 relating to the Group's work on monitoring standstill, the Ministry of Finance confirms that no new measures, which potentially fall within the scope of the Code, has been enacted in the year ending 31 January 2012.

France

J'ai l'honneur de vous informer que, dans le cadre de la procédure de gel, la France n'a aucune mesure fiscal à notifier au groupe Code de conduite pour la période du 1^{er} février 2011 au 31 janvier 2012.

Germany

Germany has <u>not</u> enacted any new measures which potentially fall within the scope of the code.

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Hungary

Ireland

I refer to your letter of 17 February 2012 requesting information on any new measures which potentially fall within the scope of the Code and which have been enacted between 31st January, 2011 and 31st January, 2012.

I can confirm that no measures have been enacted in Ireland in the year ending 31st January, 2012 that could potentially fall within the remit of the Code of Conduct Group.

Italy

Member States have been requested to submit, by 31 March 2012, written information on any new measures which potentially fall within the scope of the Code of Conduct and which have been enacted in the year ending 31 January 2012.

On this matter, I would like to inform you that Italy has not introduced any new measures which may be taken into consideration for the purposes of the Code of Conduct.

Latvia

In reply to the standstill notification request sent by the Chair of the Code of Conduct Group on 17 February 2012 I would like to confirm on behalf of the Ministry of Finance of the Republic of Latvia that by the end of January 2012 Latvia has not introduced any new measure which potentially falls within the scope of the Code of Conduct (standstill).

Lithuania

Regarding standstill please also note that no new measures which could potentially fall within the scope of the Code have been enacted in the year to end-January 2012.

Luxembourg

Luxembourg has not introduced any new measures which potentially fall within the scope of the Code of Conduct Group and which have been enacted in the year ending 31 January 2011.

Malta

Reference is being made to the email from the General Secretariat of the Council of the EU, dated 17 February 2012, on monitoring standstill and implementation of rollback the following is the reply of the Maltese Government.

With regard to the work on monitoring standstill, Malta has no new measures which potentially fall within the scope of the Code and which have been enacted in the year ending 31 January 2012 to report.

Netherlands

In the year ending 31 January 2012, The Netherlands has not enacted any new measures that are potentially harmful under the criteria of the Code of Conduct. Nor is the Netherlands aware that any such measures have been enacted in the fiscal autonomous other countries within the Kingdom of the Netherlands (Aruba, Curação and St. Maarten).

Poland

I refer to the request from the Chair of the Code of Conduct Group to notify that Poland has not introduced any measures inconsistent with stand-still principle.

Portugal

On behalf of the Portuguese delegation to the Code of Conduct Group, I am pleased to inform that during the year ending on the 31 January 2012, there were not adopted any new measures which potentially fall within the scope of the Code of Conduct.

Romania

On behalf of the Romanian delegation to the Code of Conduct Group we are pleased to inform you that during the year ending January 2012 no new measures which potentially fall within the scope of the Code have been taken.

Slovak Republic

Referred to the request to submit written information on monitoring standstill and developments regarding rollback we would like to notify on behalf of the Slovak Republic the following:

Referred to the request concerning notification of any new measures which potentially fall within the scope of the Code and which have been enacted in the year ending 31 January 2012, we would like to notify that the Slovak Republic has not enacted any such measures in the year ending 31 January 2012.

Slovenia

During the period from 31 January, 2011 to 31 January, 2012 no new measures, which potentially fall within the scope of the Code, have been adopted.

Spain

Spain has not enacted any new measures over the past year which must be taken into consideration according to the criteria of the Code of Conduct.

Sweden

I am writing to you to confirm that Sweden has not enacted any new measures which potentially fall within the scope of the Code during the one-year period which ended on 31 January 2012.

United Kingdom

This is to confirm that on standstill, the UK has enacted no new measures which potentially fall within the scope of the Code.