**ROOM DOCUMENT # 4**

**ECOFIN**

**Agenda Item 3**

**Anti-Tax Avoidance Directive (ATAD)**

**25 May 2016**

**ORIGIN: Commission**

**(Draft) Statement in relation to Effective Taxation**

**to be included in the Council minutes**

"The Commission confirms that this Directive does not impose a minimum effective corporate tax rate and is without prejudice to the competence of Member States to establish their national corporate tax rates."