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Referat af rådsmødet (ECOFIN) den 7. juni 2005

Dagsordenspunkt: Forberedelse af Det Europæiske Råd den 16.-17. juni 2005 – De overordnede økonomisk-politiske retningslinjer (BEPG)

På grundlag af Kommissionens henstilling og bidragene fra de øvrige berørte rådsformationer vedtog Rådet sit udkast til rapport om de overordnede økonomisk-politiske retningslinjer. De overordnede økonomisk-politiske retningslinjer udgør sammen med retningslinjerne for medlemslandenes beskæftigelsespolitikker de integrerede retningslinjer for perioden 2005-2008.

Udkastet til Rådets rapport vil blive fremsendt til Det Europæiske Råd den 16.-17. juni 2005 og ventes herefter endeligt vedtaget af Rådet (ECOFIN).

Dagsordenspunkt: Stabilitets- og Vækstpagten – Ophævelse af proceduren for uforholdsmæssigt store underskud vedrørende Nederlandene

Rådet traf beslutning, jf. Traktatens artikel 104.12, om at ophæve Rådet (ECOFIN)'s afgørelse af 2. juni 2004, jf. Traktatens artikel 104.6, om eksistensen af et uforholdsmæssigt stort underskud i Nederlandene. Rådet konstaterer, at Nederlandene har korrigeret sit uforholdsmæssige store underskud i overensstemmelse med Rådets henstilling af 2. juni 2005, jf. Traktatens artikel 104.7, om at bringe situationen med et uforholdsmæssigt stort underskud til ophør senest i 2005.

Dagsordenspunkt: Euromønter

Rådet vedtog tre konklusionstekster (vedlagt) vedrørende euromønter, herunder 1) verifikation af euromønters ægthed og behandling af euromønter, der er uegnede til cirkulation, 2) retningslinjer for den nationale side på euromønter samt 3) ændring af fælles side på euromønter.

Dagsordenspunkt: Statistik – Europæisk strategi for ledelse og ansvar vedrørende statistik for offentlige finanser

Rådet vedtog i opfølgning af rådsmødet (ECOFIN) den 17. februar 2005 rådskonklusioner (vedlagt), der i store træk hilser Kommissionens forslag til ændring af forordning (EF) nr. 3605/93 for så vidt angår kvaliteten af den statistiske data til brug ved proceduren for uforholdsmæssigt store underskud velkommen. Ændringerne inkluderer primært overvågning af datakvalitet i form af kontrolbesøg, skabelsen af et retligt grundlag for

indsamling og rapportering af data samt mere transparens og ansvarlighed i rapporteringsprocessen både nationalt og i Kommissionen.

Konklusionerne understreger bl.a., at kontrolbesøgene skal begrænses til det rent statistiske område og de nationale myndigheder, der er ansvarlige for indberetningen i forbindelse med proceduren for uforholdsmæssigt store underskud. Desuden pointeres vigtigheden af Eurostats arbejde med at reducere kravene til mængden af data på områder, hvor det er muligt at frigøre ressourcer til kvalitetssikring mv. således, at statistikkontorerne muligheder for at efterleve de høje statistiske krav øges. Rådet hilser desuden en adfærdskodeks for europæisk statistik velkommen, under forudsætning af yderligere præcisering af praktiske detaljer. Endelig anerkendes behovet for at overveje oprettelsen af et rådgivende organ på højt niveau med beføjelse til at fremme uafhængighed, integritet og ansvarlighed i Eurostat og det europæiske statistiske system.

Dagsordenspunkt: Finansiering af ulandsbistand

Formandskabet og UK præsenterede et fælles papir med et forslag til en samlet bruttopakke af initiativer til finansiering af ulandsbistand. Hensigten med pakken er, at det kan udgøre en fælles EU-position for finansiering af ulandsbistand til det forestående FN-topmøde i september, hvor stats- og regeringschefer skal gøre status over opfyldelsen af 2015-målene.

Der var blandt ministrene enighed om flere af bruttopakkens elementer, herunder et nyt midvejsmål for EU's samlede bistandsniveau på 0,56 pct. af BNI i 2010, højere bistandseffektivitet og fremme af den internationale handel. Der var blandt medlemslandene overvejende skepsis mod forslaget vedr. afgifter på flybilletter. Flere lande påpegede vigtigheden af, at afgiften skulle være frivillig. Tre grader af frivillighed blev drøftet i forbindelse med indførelse af billetafgiften, herunder frivillighed for medlemslandene, flyselskaberne og passagererne at hhv. indføre, opkræve og betale afgiften. Kommissionen blev bedt om at udarbejde en rapport vedrørende de administrative, tekniske samt økonomiske aspekter af eventuelle flybilletafgifter.

Den Finansielle og Økonomiske Komité (EFC) ventes at behandle sagen, herunder primært de tekniske aspekter af forslagene vedrørende afgifter på flybilletter.

Der blev lagt op til, at ikke alle medlemslande behøver at deltage aktivt i alle pakkens elementer.

Dagsordenspunkt: Finansielle tjenesteydelser – 3. hvidvaskdirektiv

Rådet vedtog uden drøftelse direktiv om forebyggende foranstaltninger mod anvendelse af det finansielle system til hvidvask af penge samt terrorfinansiering (3. hvidvaskdirektiv).

Dagsordenspunkt: Skat – Rentebeskatningsdirektivet

På baggrund af Kommissionens bekræftelse af, at betingelserne for rentebeskatningsdirektivets ikrafttræden er opfyldt, vedtog Rådet konklusioner (vedlagt), der bekræfter, at rentebeskatningsaftalerne med de fem tredjelande og de ti tilknyttede områder kan træde i kraft med virkning fra den 1. juli 2005 med fortolkningen af artikel 6 stk. 6 som vedtaget på rådsmødet (ECOFIN) den 12. april 2005.

Dagsordenspunkt: Skat – Nedsat moms

Formandskabet præsenterede sit løsningsforslag, hvori der gennemføres visse udvidelser af landenes muligheder for at anvende nedsatte momssatser, primært på visse arbejdskraftintensive ydelser og restaurandydelser.

En række lande var principielt imod udvidelse af anvendelsesområdet i EU for nedsat moms på varer og tjenesteydelser og fandt i lighed med Kommissionen, at et kriterium for anvendelsesområdet for nedsat moms kan være virkninger på det indre marked. Der var således ikke enighed om formandskabets løsningsforslag, og nedsat moms ventes behandlet igen under UK's kommende formandskab. Der var heller ikke enighed om en særskilt ordning med nedsat moms for restaurationer i Frankrig.

Dagsordenspunkt: Skat – Rente/royaltydirektivet

Der kunne ikke opnås politisk enighed om ændring af rente/royaltydirektivet. Belgien kunne - som det eneste land - ikke acceptere formandskabets ændringsforslag, hvor et EU-land kan kildebeskatte renter og royalties, hvis det modtagende selskab er fritaget for beskatning af de pågældende renter og royalties i det land, hvor selskabet er hjemmørende.

A-punkter

Rådet vedtog uden drøftelse rådskonklusioner (vedlagt) vedrørende adfærdskodeksgruppens rapport. Rådet vedtog desuden ændringer til 4. og 7. selskabsdirektiv, som er et led i handlingsplanen om en modernisering af selskabsretten og en forbedret selskabsledelse i EU.

Diverse

De finansielle perspektiver for perioden 2007-2013 blev ikke drøftet.

På frokosten drøftede man domstolens praksis på det skattepolitiske område, og der var enighed om at nedsætte en uformel gruppe på højt niveau til drøftelse heraf. Endelig drøftede man kort Den Europæiske Investeringsbank (EIB's) aktivitet i Folkerepublikken Kina, herunder et luft-havnsprojekt i Beijing. Der var blandt ministrene enighed om støtte til et sådant projekt.

Rådskonklusioner vedrørende verifikation af euromønters ægthed og behandling af euromønter, der er uegnede til cirkulation

“It is important for the public that euro coins in circulation are genuine and fit. In this context, the Council welcomes the Commission Recommendation concerning authentication of euro coins and handling of euro coins unfit for circulation.

The recommended procedures for the proper functioning of the relevant coin processing equipment are designed to ensure that the appropriate quantities of euro coins are authentic and that counterfeits as well as unfit euro coins and other euro coin-like objects are removed. The implementation of this procedure will contribute to the correct implementation of the relevant Community legislation.

Euro coins unfit for circulation may be submitted to euro area Member States by companies or individuals and should be reimbursed irrespective of national side, in line with the provisions of the Recommendation. Uniform handling fees should, in principle, be imposed for these submissions. However, small quantities of unfit euro coins should not be subject to fees, while Member States may also exempt companies which assist the authorities in withdrawing from circulation unfit coins. Reimbursement should be conditional upon appropriate packaging, while tests are recommended to check for the quantity, authenticity and visual appearance of the submissions.”

Rådskonklusioner vedrørende ændring af den nationale side af euro-mønter

“1. The Council welcomes the common guidelines for the national sides which the Commission adopted in its Recommendation of 3 June 2005 and which have been prepared in close cooperation with Member States.

2. In particular, the Council agrees on the following elements:

- Since euro coins circulate throughout the euro area, Member States should put a clear indication of the issuing Member State on the national side by means of the Member State’s name or an abbreviation of it.
- Member States should refrain from repeating the denomination of the coin, or any parts thereof, or the currency name or its subdivision, on the national side, unless a different alphabet is used. The edge lettering of the 2-euro coins can bear an indication of the denomination, provided that only the figure “2” and/or the term “euro” are used.
- Member States should inform each other on the design of new national sides, including the edge letterings, before they formally approve these designs. To this effect, new designs should be forwarded to the Commission which will without delay inform the other Member States as appropriate.

These rules should apply to all future national sides and edge letterings of both normal and commemorative euro circulation coins issued after the adoption of these conclusions. No changes are required to existing national sides.”

Rådskonklusioner vedrørende ændring af den fælles side af euro-mønter

“The common side of the bi-colour coins (1- and 2-euro) and the “Nordic gold” coins (10-, 20- and 50-cent) currently represents the European Union before it was enlarged from 15 to 25 Member States in May 2004.

On the basis of new designs submitted by the Commission, the Council has therefore decided that the necessary technical preparations for the amendment of the common side of these coins should be completed so as to ensure that all EU Member States will in the future be represented. The common side of the smallest denomination coins (1-, 2- and 5-cent) represent Europe in the world and are not affected by the enlargement of the European Union.

By taking this decision on a timely basis, the Council wants to make certain that countries adopting the euro in the future, and possibly already as from 2007, will be able to mint coins with the new common side. The existing euro-area Member States will also change over to the new common side once they have completed all technical preparations.

The new common side will only be used for future coin production. All euro coins already in circulation remain perfectly valid and will not be replaced.”

Rådskonklusioner vedrørende statistik

“The Ecofin Council of 2 June 2004 concluded that there is a need “to develop minimum European standards for the institutional set-up of statistical authorities” and “to review priorities of the statistics and to reduce (legal) requirements for areas which are now considered to be of less importance.” The Ecofin Council expected proposals on these issues by June 2005.

In its Communication “Towards a European Governance Strategy for Fiscal Statistics” of 22 December 2004, the Commission proposed three lines of action: building up the legislative framework; improving the operational capacities of the relevant Commission services; and establishing European-wide standards on the independence, integrity and accountability of national statistical institutes. The Ecofin Council of 17 February 2005 welcomed the Communication and emphasised a set of principles that should guide future work on improving statistical governance. The Council underlined that “the core issue remains to ensure adequate practices, resources and capabilities to produce high-quality statistics at the national level. It is the responsibility of Member States to ensure that their national statistical offices have sufficient resources to function effectively.” Furthermore, the Ecofin emphasised that the “independence of Eurostat for the fulfilment of its mission should be enhanced and formally established to clarify the internal statistical governance of the relevant Commission services.” The Ecofin report on improving the implementation of the Stability and Growth Pact, which was endorsed by the European Council on 23 March 2005, reinforced this need to develop statistical governance.¹

On 2 March 2005, the Commission adopted a proposal for a Council Regulation amending Regulation (EC) No 3605/93 as regards the quality of statistical data in the context of the excessive deficit procedure. The Commission adopted on 25 May 2005 a Communication to the European Parliament and to the Council spelling out its ideas on improving the governance of Eurostat and the European statistical system as well as principles for the setting of statistical priorities. Furthermore, the Commission issued a Recommendation on the independence, integrity and accountability of the national and Community statistical authorities.

The Ecofin Council broadly welcomes the suggested course of action as well as most of the proposed elements, and would like to emphasise the following:

¹ According to the Ecofin report from 20 March 2005: “The core issue remains to ensure adequate practices, resources and capabilities to produce high-quality statistics at the national and European level with a view to ensuring the independence, integrity and accountability of both national statistical offices and Eurostat. Furthermore, the focus must be on developing the operational capacity, monitoring power, independence and accountability of Eurostat.”

- With a view to the discussions in the Council Working Group Statistics (STATIS) and in the EFC sub-Committee on Statistics, the Commission has now also put forward more details on the envisaged implementation of the in-depth visits. Based on this, these visits should more appropriately be called “methodological visits”. Legal clarification on the visits conducted by Eurostat in terms of new obligations for the Member States is needed to enable them to endorse the envisaged regulation. The conduct of these possible methodological visits will be based on close co-ordination amongst all the relevant fora involved, in particular the EFC. In this context, it is important to ensure that the possible methodological visits should not go beyond the purely statistical domain, which should be reflected in the composition of the delegations. The assessment will focus on areas specified in the inventories of Member States such as the delimitation of the government sector, the classification of government transactions and liabilities, and the time of recording. Further precisions are expected in the upcoming Commission document on these visits. The practical modalities should be discussed with the relevant fora. They will be made public when the Council regulation is adopted. Furthermore, there is still scope for further discussion on some aspects such as statistical confidentiality. In this context, there is the need to strike the right balance between the benefits in terms of improved statistical quality and the costs in terms of added administrative burden at the EU and national level. "Dialogue visits" should be the rule. Methodological visits should only be undertaken in cases where Eurostat identifies substantial risks or potential problems about the methods, concepts and classifications applied to the data, which Member States are obliged to report. These visits will be particularly relevant in case of possible upcoming important decisions, concerning a Member State, that will be taken on the basis of reported fiscal data. These visits should be confined to the national authorities involved in the excessive deficit procedure reporting. The draft Regulation should be amended accordingly.
- In the event that Eurostat expresses any reservation on the data by Member States, these reservations should be communicated to the Member States in due time before the publication of the assessment. This has to be balanced against the tight schedule for Eurostat which disposes only of a time span of three weeks to examine the EDP data of 25 Member States. The Council therefore considers that Eurostat should communicate any possible reservation three working days (instead of the five working days in the current draft version) ahead of the publication. Article 16 of the draft regulation should be adjusted accordingly.
- In Articles 10 and 11 of the draft regulation, the consultation of the CMFB is referred to. The role, areas of competence and functioning

of this committee as well as its interaction with Eurostat including the communication policy of the eventual Eurostat decisions should be evaluated. The EFC should report on its findings to the Ecofin Council by the end of 2005.

- National Statistical offices' capacity to meet high statistical standards depends crucially on the ability to prioritise the burden from EU statistical requirements on authorities. Priority setting in this respect would also need to be conducive to a reduced regulatory burden on respondents, simplified legislation and the freeing up of resources for new statistical developments. The Council therefore welcomes the ongoing work, which Eurostat initiated, to reduce statistical requirements agreed upon prior to the EMU Action Plan. This work will be further facilitated by the principles, put forward by the Commission, to identify positive and negative priorities. Relevance for EU and EMU-policy making should be the overarching benchmark for assessing future and existing European statistical requirements. Furthermore, benefits and costs should be carefully balanced and be reflected in the method and implementation details. It is vital that work on this important area is accelerated. The work should fully take into account the detailed proposals which the Task Force Improved Priority Setting in its final report presented to 53rd meeting of the SPC in May 2004. The Council invites the EFC, with the assistance of Eurostat and the ECB, to provide by December 2005 an update on progress on a rebalancing of priorities.
- The Council welcomes the European Statistics Code of Practice adopted by the Statistical Programme Committee (SPC) on 24 February 2005 and the Commission Recommendation, putting forward ideas on how to monitor its implementation but notes that the practical details still need to be specified further. In particular, the Council welcomes the ideas of initiating a gradual approach over three years of self-assessments and peer review assessments resulting in an implementation report by the Commission, as well as the Commission's Recommendation promulgating the code of practice. The Recommendation should call for strong political and institutional support at all levels for the full implementation.
- The Council takes note of the Commission's intention to consider proposing the establishment of a high level advisory body with political visibility and power to enhance the independence, integrity and accountability of Eurostat and of the European Statistical System. In this context, it is important to discuss further the role and power of this body, its scope (Eurostat or the whole European Statistical System) and its composition as well as its relation to CEIES (European Advisory Committee on statistical information in the economic and social spheres).

- The professional independence and credibility of Eurostat stems much from its competence in statistics and its operational capacity to fulfil the tasks listed in the Commission Decision 97/281/EC on the role of Eurostat. For the fulfilment of its permanent professional tasks, Eurostat should have appropriate staff resources.
- Finally, the Council considers the above elements as parts of an overall package to enhance the quality of statistical data in the EU as well as to limit the administrative and regulatory burden on national statistical authorities. The Council calls upon all parties involved to follow-up vigorously on their commitments in order to make further progress on all elements of the package and to adopt soon the remaining legal instruments.”

Rådskonklusioner vedrørende rentebeskatningsdirektivet

- “1. The Council recalled its conclusions of January 2003, June 2003 and June 2004 and its decision of 19 July 2004 to change the date of application of the Savings Tax Directive from 1 January 2005 to 1 July 2005.
2. The Council referred to the conditions provided for in Article 17 paragraph 2 of the Savings Tax Directive and the corresponding Articles in the respective savings tax agreements between the Community and 5 European third countries (Andorra, Liechtenstein, Monaco, San Marino, Switzerland) and between the 25 Member States and the 10 relevant dependent or associated territories (Guernsey, Isle of Man, Jersey, Netherlands Antilles, Aruba, Anguilla, British Virgin Islands, Cayman Islands, Montserrat, Turks and Caicos Islands) that the Member States and the other treaty partners shall apply the agreed savings tax measures from 1 July 2005 provided that all treaty partners apply the same measures (10 relevant territories) or equivalent measures (5 European third countries) from that same date.
3. The Council took stock of progress as regards the application of the Savings Tax Directive within the Community on the basis of a report from the Commission Services (doc. 9556/05 FISC 62). It concluded that all Member States had transposed the Savings Tax Directive into national law and were ready to apply the directive from 1 July 2005, subject to Article 17 Paragraph 2 of the Savings Tax Directive.
4. The Council also took stock of progress as regards the relations with the 5 European third countries and the 10 relevant dependent or associated territories on the basis of reports from the Commission Services (doc. 9557/05 FISC 63) and the Council Secretariat (doc. 9558/05 FISC 64). It concluded that all 40 treaty partners (25 Member States, 5 European third countries, 10 relevant territories) had notified that they were ready to (provisionally) apply the agreed savings tax measures from 1 July 2005 subject to Article 17 paragraph 2 of the Savings Tax Directive and the corresponding Articles in the respective savings tax agreements;
5. In accordance with its conclusions of 12 April 2005, the Council verified the availability of written implementation guarantees received by the Council Secretariat (doc. 9536/05 FISC 60 + ADD 1).
6. The Council took note of confirmations under Article 17 Paragraph 2 of the Savings Tax Directive and the corresponding Articles in the respective savings tax agreements, by all Member States, by the Netherlands on behalf of the Netherlands Antilles and Aruba, and by the United Kingdom on behalf of the 5 Caribbean Territories, that they shall (provisionally) apply the agreed savings tax measures from 1 July 2005, subject to an information I/A note by the Council Secretariat that the same confirmations have been received from all other treaty partners.
7. On that basis the Council invited the other treaty partners (Andorra, Liechtenstein, Monaco, San Marino, Switzerland, Guernsey, Jersey, Isle of Man) to

confirm on their part under Article 17 Paragraph 2 of the Savings Tax Directive and the corresponding Articles in the respective savings tax agreements that they shall apply the agreed savings tax measures from 1 July 2005, subject to an information note by the Council Secretariat that the same confirmations have been received from all treaty partners. To facilitate this process all treaty partners will have access to the relevant information as electronically stored by the Council Secretariat.

¹In the case of the Kingdom of the Netherlands in relation to the Netherlands Antilles and Aruba, the Netherlands notified an internal "Law of the Kingdom" rather than two bilateral agreements, providing for the agreed savings tax measures to be applied between these parties from 1 July 2005, subject to Article 17 paragraph 2 of the Savings Tax Directive and the corresponding articles in the savings tax agreements.

Rådskonklusioner vedrørende adfærdsgruppens rapport

“The Council

- Welcomes the progress achieved by the Code of Conduct Group (Business Taxation) as set out in its report (doc. 9427/05 FISC 55).
- Notes that the Code of Conduct Group has considered the proposed revised or replacement measures of the measures mentioned in paragraphs 22 to 24 and the Revenue from Stock Exchange operations measure referred to in paragraph 25 of doc. 9427/05 FISC 55 against the established criteria of the Code of Conduct and has found that none of these are harmful within the meaning of the Code.
- Agrees that the proposed revised or replacement measures mentioned in paragraphs 12, 14, 15 and 17 of doc. 9427/05 FISC 55 are adequate to achieve rollback of all the harmful features of the measures.
- Asks the Group to continue monitoring standstill and the implementation of rollback and report to the Council before the end of the United Kingdom Presidency.”