

Voorstel voor een richtlijn betreffende een gemeenschappelijke geconsolideerde heffingsgrondslag voor de vennootschapsbelasting

Historiek, hoofdkenmerken, inhoud, voor- en nadelen en Belgisch standpunt

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ABSTRACT

The European Commission released on 16 March 2011 a Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB). This article aims to give an overview of the main features and content of the CCCTB, as well as its advantages and disadvantages for corporations and Member States. Finally the Belgian position towards CCCTB is briefly highlighted.

The CCCTB proposal offers groups of corporations one single set of corporate tax base rules to follow and the possibility of filing a single tax return for their entire activity within the European Union. The consolidated tax base is shared out among the Member States in which the group is active, according to a specific formula, which takes into account three factors (assets, labour and sales). The corporate income tax rate will not be harmonized.

Although Belgium, like some other Member States, is in favour of CCCTB, it remains highly doubtful if such ambitious harmonization project will be acceptable for all Member States. Adopting the Proposal by way of the enhanced cooperation procedure might be a solution but even in that scenario it remains unclear if an agreement can be reached on all aspects of the Proposal.

Keywords: European Union, corporation tax, common tax base, fiscal consolidation

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