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EU JOINT TRANSFER PRICING FORUM

SECRETARIAT NOTE ON THE PROCEDURE CONCERNING THE JTPF JANUARY 2004-DECEMBER 2004 REPORT

Meeting of Thursday 16 September 2004

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1. INTRODUCTION

Coming to the end of its first mandate, the Forum needs to submit a second report to the Commission on its activities and recommendations during the period January 2004-December 2004.

The Forum's first report, adopted in December 2003, has been annexed to the Commission's Communication COM (2004) 297 of 23 April 2004 and its recommendations have been reflected in an appropriate Commission proposal which is currently under discussion at the Council. According to the Commission's internal rules at that time, both the Commission Communication and the report have been translated into all community languages.

Following the accession of ten new EU Member States on 1 May 2004, the Commission issued on 25 May 2004 an internal Communication " Matching supply and demand for translations" SEC(2004)638, setting new rules for the translation of internal and public documents in order to avoid unreasonable delays caused by translation requests. These rules provide that a Commission Communication can contain a maximum of 15 translated pages while the technical annexes would remain in the drafting language. Formal Commission proposals will continue to be translated into all community languages.

2. CONSEQUENCES FOR THE FORUM'S SECOND REPORT

Taking into account these new rules and considering that to have any practical effect the Forum's recommendations need to be transformed into a formal Commission proposal to the Council, the Commission's Communication would consist of the following parts:

- The body of the Communication (translated into all Community languages);
- Annex 1 (the Commission's proposal translated into all Community languages); and
- Annex 2 (the EN version of the Forum's second report).

The outline of the Commission's Communication would be as follows:

1. Body of the Communication

1.1 Background: recalling briefly the history of the Forum and highlighting the achievements since its first report

1.2 Proceedings of the meetings: summarising the debates on the different issues discussed (use of database searches, risk assessment, concepts of EU-wide documentation including the master-file, re-entry into force of the Arbitration Convention, etc.)

1.3 Commission conclusions

2. Annexes

Annex 1: Commission proposal reflecting the Forum's various recommendations

Annex 2: The Forum's report