II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION

of 7 November 2014

on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation

(2014/793/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 113 and 115, in conjunction with Article 218(6)(b) and (8), second subparagraph, thereof,

Having regard to the proposal from the European Commission,

Having regard to the opinion of the European Parliament,

Whereas:

(1) In accordance with Council Decision 2013/671/EU ([1]), the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (hereinafter 'the Agreement') was signed on 17 February 2014, subject to its conclusion at a later date.

(2) The purpose of the Agreement is to ensure that the mechanisms of Council Directive 2011/16/EU ([2]) and Council Directive 2003/48/EC ([3]), designed in particular to combat fraud and cross-border tax evasion, continue to apply to Saint-Barthélemy despite its changed status.

(3) The Agreement should be concluded,

HAS ADOPTED THIS DECISION:

Article 1

The Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation is hereby approved on behalf of the Union.

The text of the Agreement is attached to this Decision.

([1]) Council Decision 2013/671/EU of 15 November 2013 on the signing, on behalf of the European Union, of the Agreement between the European Union and the French Republic concerning the application to the collectivity of Saint-Barthélemy of Union legislation on the taxation of savings and administrative cooperation in the field of taxation (OJ L 313, 22.11.2013, p. 1).

([2]) Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1).

([3]) Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (OJ L 157, 26.6.2003, p. 38).

Article 2

The President of the Council shall, on behalf of the Union, give the notification provided for in Article 7 of the Agreement. ([1])

Article 3

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 7 November 2014.

For the Council
The President
P. C. PADOAN

([1]) The date of entry into force of the Agreement will be published in the *Official Journal of the European Union* by the General Secretariat of the Council.