COUNCIL OF THE EUROPEAN UNION

Brussels, 17 June 2008
(OR. en)

10061/08

Interinstitutional File:
2007/0283 (CNS)

FISC 75

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL DECISION amending Annex I to the Act of Accession of Bulgaria and Romania
COUNCIL DECISION

of

amending Annex I to the Act of Accession
of Bulgaria and Romania

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the 2005 Act of Accession, and in particular Article 3(6) thereof,

Having regard to the proposal from the Commission,
Whereas:

(1) Article 3(3) of the 2005 Act of Accession provides that Bulgaria and Romania accede to the conventions and protocols concluded between the Member States, listed in its Annex I.

(2) On 8 December 2004, the Member States signed a Convention on the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia\(^1\) to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises\(^2\) ("the Arbitration Convention").

(3) It is appropriate to provide for the accession of Bulgaria and Romania to the Arbitration Convention as amended by the Convention of 8 December 2004. To that effect, the Convention of 8 December 2004 should be added to Annex I of the 2005 Act of Accession,

HAS DECIDED AS FOLLOWS:

---

**Article 1**

The following indent shall be added to point 2 of Annex I to the 2005 Act of Accession:

"- Convention of 8 December 2004 on the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (OJ C 160, 30.6.2005, p. 1) ".

**Article 2**

This Decision shall take effect on the day of its publication in the *Official Journal of the European Union*.

Done at Brussels,

*For the Council*

*The President*