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MINISTÈRE DE L'ÉCONOMIE ET DES FINANCES

SG
Ressources humaines

CONCOURS EXTERNE
POUR LE RECRUTEMENT DE TRADUCTEURS
SESSION 2017

COMBINAISON LINGUISTIQUE
Langue A : français – Langue B : espagnol – Langue C : anglais

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EPREUVE ECRITE D'ADMISSIBILITE N° 4 DU 13 JANVIER 2017

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Traduction en **français** de deux textes, le premier à caractère politique ou économique et le second de nature juridique, rédigés en *anglais*

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(Durée : 3 heures - Coefficient : 6)

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TOUTE NOTE INFERIEURE A 8 SUR 20 EST ELIMINATOIRE

Traduire le passage entre crochets **[[ ]]**.

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

SECRETARY OF THE TREASURY

February 11, 2016

Mr. Jean-Claude Juncker
President of the European Commission
Rue de la Loi 200/Wetstraat 200
1 049 Bruxelles/Brussel

[[Dear Commission President Juncker:

I am writing to address the recent state aid investigations being conducted by the European Commission (EC) Directorate-General for Competition (DG COMP).

As you know, the United States continues to work with the G-20 and others to curtail the erosion of our respective corporate tax bases. In the last few years, we have made important progress. We are concerned that DG COMP's sweeping interpretation of the EU legal doctrine of "state aid" threatens to undermine this progress. While we recognize that state aid is a longstanding concept, pursuing civil investigations —predominantly against U.S. companies— under this new interpretation creates disturbing international tax policy precedents.

The United States shares the EC's strong interest in preventing major multinational companies from shifting income from higher-tax countries to low- or no-tax jurisdictions. President Obama has proposed a robust business tax reform plan that would address this problem, and he repeatedly has urged our Congress to enact it into law as soon as possible. Moreover, the United States has played a leading role in the G-20 and the OECD Base Erosion and Profit Shifting (BEPS) project. The BEPS project has produced a broad set of measures to prevent and deter international corporate tax avoidance.

In this context, the United States is disappointed that DG COMP appears to be pursuing enforcement actions that are inconsistent with, and likely contrary to, the BEPS project. In summary, we have four principal concerns with the new approach to state aid, as we currently understand it.

First, DG COMP has sought to impose penalties retroactively based on a new and expansive interpretation of state aid rules. We appreciate that the state aid doctrine is a longstanding component of EU competition law. We also recognize that the selective application of tax rules could potentially constitute impermissible state aid. Our team is not aware, however, of any previous instance in which DG COMP has applied its current theory of selectivity. Instead, DG COMP appears to be adopting an entirely new legal theory and applying it retroactively in a broad and sweeping manner. This raises serious concerns about fundamental fairness and the finality of tax rulings throughout the entire European Union.

Second, DG COMP appears to be targeting U.S. companies disproportionately. The legal theory underlying its investigations logically should apply to all multinational firms, not just those based in the United States.

Third, DG COMP's approach appears to target, in at least several of its investigations, income that Member States have no right to tax under well-established international tax standards. U.S. multinationals generally do not conduct the cutting-edge research and development that creates substantial value in the European Union, and as a result, comparatively little of their income is attributable to their European operations.

Fourth, DG COMP's approach could undermine U.S. tax treaties with EU Member States. As you know, Member States have exclusive authority over income tax under EU law. Accordingly, the United States does not have an income tax treaty with the European Union.]]

The United States remains firmly committed to working with Europe and the rest of the world to prevent the continuing erosion of our corporate tax base. We believe, however, that the ongoing state aid investigations threaten to undermine the important progress we have made together in this area. The Treasury Department is not alone in this view. Many Members of our Congress have strongly echoed these concerns, and have urged Treasury to take strong action.

For all of these reasons, we respectfully urge you to reconsider pursuing these unilateral actions and instead focus on our collective work through the BEPS project. Thank you for your consideration. Please do not hesitate to reach out to me or my staff to discuss these and other important matters.

Sincerely,
Jacob J. Lew

Enclosure
cc: First Vice-President Frans Timmermans
Commissioner Pierre Moscovici
Commissioner Margrethe Vestager

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And:

Untel Sport,

hereinafter referred to as "Licensee"

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Whereas, Licensee desires to obtain the right to use the Licensed Marks and Licensor is willing to grant the same.

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Direction générale des douanes et droits indirects - novembre 2016