

# AT A GLANCE

## Policy Departments' Monthly Highlights



### FOCUS

#### Key taxation issues



Dear Reader,

Taxes steer behaviour. And in doing so they aid or impede our efforts to build a fair European economy.

A long list of tax scandals, with the Pandora Papers as a recent low point, show that our tax systems are open to abuse - an opportunity many intermediaries are keen to exploit. At the same time, opportunities offered by the EU's single market fall by the wayside as many SMEs face tax-related barriers at their nation's borders.

To respond to such challenges, evidence is key. Two recent studies commissioned by FISC provide this. They discuss how tax advisors can be properly regulated, and how remaining tax-based obstacles in the EU's internal market can be reduced. They provide building blocks to a fair society in which businesses can fulfil their potential across the Union.

*Paul Tang, MEP,  
Chair of the FISC Subcommittee*

#### New studies on key taxation issues

*Policy Department for Economic, Scientific and Quality of Life Policies*



The two studies deal with the issues of regulation of tax intermediaries and the removal of taxation-based obstacles and distortions in the Single Market.

[The first study](#) provides an overview of the regulatory environment of tax intermediaries, by conducting a comparative

analysis of five countries.

The coexistence of 27 national tax systems has led to significant obstacles to cross border business activity in the EU. [The second study](#) analyses causes and presents solutions.

Scan the QR codes  
to access the publications



### FORTHCOMING EVENTS

#### **ENVI** Health Working Group workshop on antimicrobial resistance

Workshop

27 September 2022 - 12:30-14:00

#### **DEVE** Enhancing Policy Coherence for Development

Workshop

29 September 2022 - 14:00-16:00

SPAAR 6B54

#### **REGI** Cohesion policy in the Northernmost regions

Study presentation

Autumn 2022

### DID YOU KNOW?

You can check all past and future events organized by committees and policy departments on the committee website under the [Events tab](#).

### CONTACTS

**Policy Department for Economic, Scientific and Quality of Life Policies**  
ECON - FISC - EMPL - ENVI - ITRE - IMCO  
[poldep-economy-science@ep.europa.eu](mailto:poldep-economy-science@ep.europa.eu)

**Policy Department for Structural and Cohesion Policies**  
TRAN - REGI - AGRI - PECH - CULT  
[poldep-cohesion@ep.europa.eu](mailto:poldep-cohesion@ep.europa.eu)

**Policy Department for Citizens' Rights and Constitutional Affairs**  
JURI - LIBE - AFCE - FEMM - PETI  
[poldep-citizens@ep.europa.eu](mailto:poldep-citizens@ep.europa.eu)

**Policy Department for Budgetary Affairs**  
BUDG - CONT  
[poldep-budg@ep.europa.eu](mailto:poldep-budg@ep.europa.eu)

**Policy Department for External Relations**  
AFET - SEDE - DROI - DEVE - INTA  
[poldep-expo@ep.europa.eu](mailto:poldep-expo@ep.europa.eu)

## RECENT PUBLICATIONS

### Agricultural potential in carbon sequestration

*Policy Department for Structural and Cohesion Policies*



Soils are one of the four most important carbon sinks and carbon sequestration in agriculture has become an objective of the Union's climate policy. The study requested by the AGRI committee provides background elements on carbon sequestration, explores its potential for EU agriculture and the implications for related soil management practices and analyses the advantages, challenges and limitations of action-based schemes and results-based payments.



### IPR, open data and data sharing initiatives

*Policy Department for Citizens' Rights and Constitutional Affairs*

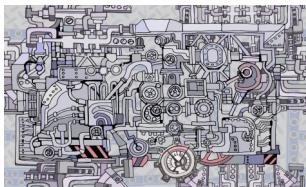


New technologies, big data analytics and Artificial Intelligence (AI) have made data-driven markets and business models the core of the 'European data economy'. This study analyses recent developments in data related practice, law and policy as well as the current legal framework for data access, sharing, and use in the European Union. It identifies particular issues of concern, highlights the respective need for action, and evaluates the Commission's proposal for a Data Act.



### The next revision of the Financial Regulation

*Policy Department for Budgetary Affairs*



During the last two decades, the EU's public finances have seen the introduction of new financing mechanisms in response to a variety of political and economic developments. As a result, the 'galaxy' of financing instruments has become more complex. This study analyses the impacts on the EU governance and the ability of the European Parliament to fulfil its duties and considers that reforms are needed to ensure the EU budget and financial rules reflect the realities the EU faces.



### The extent of the EP's competence in CSDP

*Policy Department for External Relations*



Until now, the formal role of the EP in CSDP has not been thoroughly analysed or recalibrated in order to adapt to the EU's rapidly-changing security environment. This in-depth analysis, requested by the SEDE sub-committee, reviews the way in which parliamentary prerogatives set out in EU law are put into practice, and questions whether this is compatible with the Union's general principles of democracy, sincere cooperation, and institutional balance.



## FORTHCOMING PUBLICATIONS

- ECON** Monetary dialogue papers: ECB's current monetary policy stance; Anti-fragmentation: need for a new tool in the toolkit? - Sept 2022
- LIBE** The right to die in dignity - Sept 2022
- CONT** The European Commission's use of consultants in preparing legislation - Oct 2022
- REGI** Impact of the crisis caused by the COVID-19 pandemic on EU cohesion - Nov 2022
- SEDE** The EU Rapid Deployment Capacity (EU RDC): This time, it's for real? - Nov 2022

## JOIN THE NETWORK

Policy departments provide in-house and external expertise to support EP committees and other parliamentary bodies in shaping legislation and exercising democratic scrutiny over EU policies.

Send your details to:

[ep-policydepartments@ep.europa.eu](mailto:ep-policydepartments@ep.europa.eu)

All publications:  
[www.europarl.europa.eu/  
supporting-analyses](http://www.europarl.europa.eu/supporting-analyses)



**Disclaimer:** The items contained herein are drafted by the policy departments of the European Parliament and are provided for general information purposes only. The opinions expressed in this document are the sole responsibility of the author(s) and do not necessarily represent the official position of the European Parliament. © Images and photos used under the license or the right of use by the European Parliament.