

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance
The Chair

Mr Pierre MOSCOVICI

Commissioner for Economic and Financial Affairs, Taxation and Customs

Ms Věra JOUROVÁ

D 306131 13.04.2018

Commissioner for Justice, Consumers and Gender Equality

European Commission

Rue de la Loi 200

B-1049 Brussels

Subject: Request for TAX3 committee access to documents

Dear Commissioner Moscovici,

Dear Commissioner Jourová,

As you will be aware, the European Parliament decided during its plenary session on 1 March 2018 to set up a Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3), which builds on and complements the work carried out by the TAXE and TAX2 Special Committees and the PANA Inquiry Committee.

The objective of this letter is to try to fix modalities for Parliament's access to confidential documents related to the work of the TAX3 Committee and to request access to the documents mentioned below.

I therefore suggest on behalf of the TAX3 committee that Members of the European Parliament and staff of the TAX3 committee have access to the documents relevant to their work, under the same conditions as for the PANA Committee.

To this end, I enclose an 'Arrangement for the examination of non-classified confidential documents (Other confidential information – OCI), which conditions are the same as those agreed on 13 January 2017 for the access by the Members of the European Parliament and staff of the PANA inquiry committee. I would be grateful if you could countersign the agreement on behalf of the Commission, by the end of this month.

In addition, I propose that the TAX3 committee has access to the documents that were made available to the PANA inquiry committee and not yet taken back by the Commission, as soon as the agreement is finalised.

I am also hereby making a request for :

- documents not yet received by the PANA Committee (last handovers to the PANA secretariat by DG JUST on 7 September 2017 and by DG TAXUD on 19 September 2017) and
- complementary documents (not covered by PANA requests for access to documents).

They are the following:

1. all documents (Commission non papers, internal GRI fiches, internal inter-service consultation, Commission documents on Council working party) related to the negotiations with the fourth and fifth reviews of the anti-money laundering directive,
2. all documents (Commission non papers, internal GRI fiches, internal inter-service consultation, Commission internal/flash reports or minutes) relating to direct tax concerning the ECOFIN, the COREPER, the code of conduct group (including reports by the Commission on its activities in accordance with letter N of the code¹), the Council working party on tax questions (CWPTQ), the high level working party on tax questions (HLWP) and the Council working groups I and IV,
3. all documents related to national schemes providing preferential tax treatment for non-residents or foreign income (among others citizenship/residency programmes, special economic zone regimes, non-domiciled regimes or any specific tax privileges regime),
4. all documents related to the questionnaire sent on 20 October 2017 by the Commission asking the Member States whether they had detected any misuse or undesired behaviour, as well as any weakness concerning controls to be performed in free zones or freeports²,
5. all documents (Commission non papers, internal GRI fiches, internal inter-service consultation, Commission internal/flash reports or minutes) concerning the VAT Committee, the 'Standing committee for administrative cooperation' (SCAC), the VAT Council party or Eurofisc since 2009,
6. all documents sent by the European Commission to Member States following the Paradise papers,
7. all documents related to the preparation of FATF and MoneyVal meetings linked with financial crimes and money laundering, not covered by another of the above points and
8. all documents related to the preparation OECD and UN meetings linked with tax evasion (including VAT fraud) and tax avoidance since 2005, not covered by another of the above points.

In order to ease the transmission of documents in the future, this request includes any new documents falling under the above bullet points that will be produced during the mandate of the TAX3.

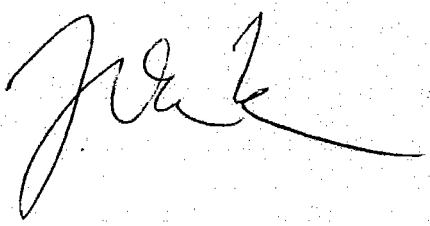
I will ask our secretariat to liaise with your services for practical details.

¹ Official journal C2, 6.1.1998, p.2.

² See paragraph 23 of the follow-up to the European Parliament non-legislative resolution of 12 December 2017 on the European Parliament draft recommendation to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion (2016/3044 (RSP)).

On behalf of the TAX3 committee, I thank you in advance and look forward to a fruitful cooperation.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Petr Ježek', written over a faint dotted grid background.

Petr JEŽEK

Annex: 1

Annex

Arrangement for the examination of non-classified confidential documents (Other confidential information – OCI) by the special committee on financial crimes, tax evasion and tax avoidance (TAX3 committee)

In accordance with the Framework Agreement on relations between the European Parliament and the European Commission of 20 October 2010, it is hereby agreed that Members of the TAX3 committee and European Parliament staff as specified below are authorised to examine non-classified confidential documents (OCI) in a secure reading room under the following conditions:

1. Documents concerned

Non-classified confidential documents transmitted by the European Commission for the purpose of consultation by the TAX3 committee.

2. Persons entitled to examine the documents

The TAX3 committee Members, three authorised representatives per political group, and all the staff of the secretariat of the TAX3 committee who have a need to know will have the possibility to examine the documents insofar as they have been informed, before the consultation, of their responsibilities regarding the protection of the information contained in these documents.

3. Conditions for the consultation of the documents

The secretariat of the European Parliament will organise the consultation, in a secure reading room, with the arrangements laid down under point 3.2.3 of Annex II to the Framework Agreement on relations between the European Parliament and the Commission, on the premises of the European Parliament.

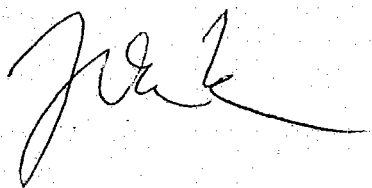
It will imply that any personal electronic device (such as smartphones, cameras, camcorders, etc) which enables reproduction or making available a document to a third party, will have to be handed over to the staff in charge of the organisation of the consultation, before the beginning of the consultation.

It will not be allowed to copy the documents. Taking notes during the consultation and taking these notes out of the secure reading room will only be allowed in exceptional cases in line with point 3.2 of the Framework Agreement.

Two sets of the documents mentioned under point 1 will be provided by the Commission for the purpose of consultation by the TAX3 committee in the secure reading room.

4. Time for the consultation of documents

The documents made available to the TAX3 committee by the Commission for consultation in a secure reading room will remain at the disposal of the TAX3 committee until the completion of its work and the adoption of its resolution by the Plenary. Following that date, the Commission will take back all documents.



Petr JEŽEK

Brussels, 13 April 2018