

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

D 306834 25.04.2018

Mr Vladislav Goranov  
Minister of Finance  
Chair of the ECOFIN Council  
Rue de la Loi 175  
B-1048 Brussels

**Subject:** *Request for TAX3 committee access to documents*

Dear President of the ECOFIN, Dear Minister,

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 TAXE1 and TAXE2 Special Committees and the PANA Inquiry Committee.<sup>1</sup>

The objective of this letter is to set modalities for Parliament's access to confidential documents and to request access to documents relevant to their work of the TAX3 committee, for its Members and staff.

I am hereby making a request for access to the documents listed below.

As reminded in the Ombudsman 9 February 2018 recommendation<sup>2</sup> if documents 'do not appear in the register, the existence of those documents is invisible to the outside world. (...) Only a complete and accessible public register gives the public the necessary tool to gain a full picture'. It further concluded that the widespread use of the 'LIMITE' status is 'disproportionate' and not covered by one of the exceptions to disclosure. As a result, the request covers both documents bearing 'LIMITE' marking which are not entered yet in the public register and other documents.

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<sup>1</sup> European Parliament decision of 1 March 2018 on setting up a special committee on financial crimes, tax evasion and tax avoidance (TAX3), and defining its responsibilities, numerical strength and term of office (2018/2574(RSO)).

<sup>2</sup> European Ombudsman recommendation of 9 February 2018 in case OI/2/2017/TE on the Transparency of the Council legislative process.

In case any of the below-mentioned documents contains confidential or classified information, I should be grateful if access to these documents could be granted, where applicable in line with the Interinstitutional framework agreement between the European parliament and the Council, signed on 12 March 2014. The European Parliament will in any event ensure that any confidential information included in the documents at hand is accessible in accordance with the Bureau decision of 10 April 2013 concerning the rules governing the treatment of confidential information by the European Parliament.<sup>3</sup> As regards the modalities for TAX3 committee's access to documents I will ask the secretariat to liaise with your services for practical details, which could mirror the arrangement with the Commission for the access to the documents provided to the PANA committee.

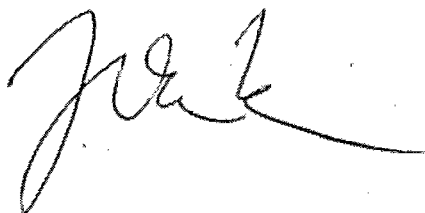
Here is the list of documents (room documents and documents summarising meetings discussions e.g. minutes and flash reports) which access is requested by the TAX3 Committee which are not publicly available and are related to

1. the negotiations of the fourth and fifth reviews of the anti-money laundering directive (including documents related to its delegated acts),
2. the negotiations of the Directive on administrative cooperation and its successive reviews (From DAC2 to DAC6) as well as the Anti-Tax Avoidance Directive (ATAD 1 and 2),
3. direct tax concerning the ECOFIN, the COREPER, 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 since 2014,
4. 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),
5. VAT fraud from the VAT Council party or Eurofisc since 2014 and
6. the preparation OECD and UN meetings linked with tax evasion (including VAT fraud) and tax avoidance since 2014, 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.

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

Yours sincerely,



Petr JEŽEK

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<sup>3</sup> Official Journal C96, p.1, 1.4.2014.

cc: Mr Jeppe Tranholm-Mikkelsen, Secretary-General of the Council  
Ambassador Dimiter Tzantchev, Chair of COREPER II, Council of the European  
Union  
Ms. Venetka Todorova, First Secretary, Taxation, Permanent Representation of the  
Republic of Bulgaria  
Mr Andreas Strub, Head of Unit, General Secretariat of the Council