

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

D 306838 25.04.2018

Ms Fabrizia Lapecorella
Chair of the Code of Conduct Group on Business Taxation
Council of Ministers of the European Union
Rue de la Loi 175
B-1048 Brussels

Subject: Request for TAX3 committee access to documents

Dear Chair of the Code of Conduct Group on business taxation, dear Ms Lapecorella,

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.¹

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 recommendation² 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 that are not entered yet in the public register and other documents.

¹ 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)).

² 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.³ 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.

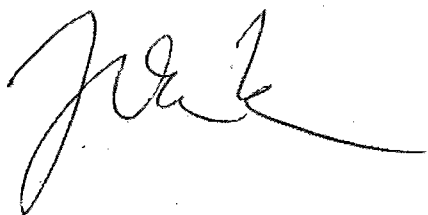
Here is the list of documents which access is requested by the TAX3 Committee. It relates to the documents which are not publicly available and

1. relating to commitment letters by third jurisdictions in relation with the establishment and monitoring of the EU list of non-cooperative jurisdictions for taxation purposes and not publicly available and
2. relating to the code of conduct group since 2014 and
3. relating to national schemes providing preferential tax treatment for non-residents or foreign income (among others special economic zone regimes, or any specific tax privileges regime).

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

cc: Mr Jeppe Tranholm-Mikkelsen, Secretary-General of the Council
Ambassador Dimiter Tzantchev, Chair of COREPER II, Council of the European Union
Mr Andreas Strub, Head of Unit, Council of the European Union

³ Official Journal C96, p.1, 1.4.2014.