

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

D 307491 04.05.2018

Ms. Emily O'REILLY  
European Ombudsman  
Rue Wiertz  
B-1047 Bruxelles

**Subject:** *Invitation to an exchange of views with the TAX3 Committee on Tuesday 15 May 2018, 16.00- 17.00, within the framework of a hearing on "The fight against harmful tax practices within the European Union and abroad", in Brussels, 2.30 p.m. - 4.00 p.m., room PHS 1A002*

Dear Ombudsman,

I was very pleased to hear that you have accepted our invitation to participate in an exchange of views with the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on the transparency of the work of the Council in the tax area.

The exchange of views is scheduled for Tuesday, 15 May 2018, from 2.30 p.m. to 4.00 p.m. in Brussels, in room PHS 1A002. It will take place within the framework of a hearing on "The fight against harmful tax practices within the European Union and abroad", which is expected to last from 2.30 p.m. to 6 p.m. The programme is attached herewith.

In order to better prepare the discussion, I would be grateful if you could please reply, preferably before noon of 8 May 2018, to the questions already sent to you electronically on 30 April 2018 and that you will find annexed thereto.

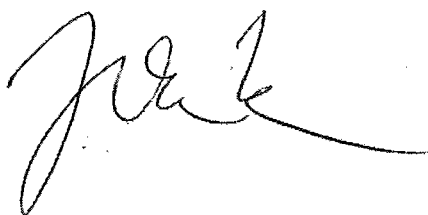
I would suggest that your initial statement does not exceed 10 minutes. It would be appreciated if you could transmit the committee an electronic copy of your statement in advance. Without objection on your part, both your initial statement and your answers to the questionnaire will be published on the committee's internet site after the hearing has taken place.

After the opening statements by the panellists, there will be a session of questions and answers with Members. Questions will be asked in slots of five minutes: each question will be put within one minute at maximum, with the remaining time devoted to the answer. If time allows, the Member will have the possibility to ask a follow-up question, without extending the overall five-minute slot.

The TAX3 committee secretariat (Francisco Manuel RUIZ-RISUEÑO, Tel. +32 228 40561, [francisco.ruizrisueno@ep.europa.eu](mailto:francisco.ruizrisueno@ep.europa.eu)) will liaise with your services for the practical arrangement of our invitation.

I remain at your disposal for further discussions on this matter. I thank you in advance for your availability and look forward to welcoming you.

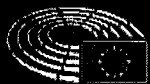
Yours sincerely,

A handwritten signature in black ink, appearing to be 'P. Jezek', with a long horizontal stroke extending to the right.

Petr JEŽEK

Encl.: - Draft programme of hearing of 15 May 2018.

- Questionnaire



**TAX3**

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

## **PUBLIC HEARING**

### **"THE FIGHT AGAINST HARMFUL TAX PRACTICES WITHIN THE EUROPEAN UNION AND ABROAD"**

**TUESDAY, 15 MAY 2018**

**14.30 - 18.00**

**Room: Paul-Henri Spaak (PHS) 1A002**

## **DRAFT PROGRAMME**

**14.30 - 14.35 Welcome by the TAX3 Chair**

**14.35 - 16.00 Exchange of views**

- Ms **Emily O'Reilly**, *European Ombudsman* (confirmed) - Transparency of the Council's work in the tax area

**Discussion with TAX3 Members**

**16.00- 18.00 Panel: EU list of non-cooperative jurisdictions: room for improvement?**

- Mr **Valère Moutarlier**, Director, Dir D — Direct Taxation, Tax coordination, Economic Analysis and Evaluation, Directorate General of Taxation and Customs Union, European Commission
- Ms **Elly Van de Velde**, Professor of Tax Law, Hasselt University
- Mr **Alex Cobham**, Chief Executive, Tax Justice Network

**Discussion with TAX3 Members**

**17.55- 18.00 Conclusions by the TAX3 Chair**

## ANNEX

### Questionnaire

- Could you share with the committee how the Council has reacted to your suggestions for improvement and recommendations of this February on the Transparency of the Council legislative process (Case: OI/2/2017/TE)? Which are the transparency efforts to which the Council has committed? Is the Council planning to take any action?
- More specifically on taxation:
  - Did you encounter obstacles in identifying Member States positions on files in the area of taxation? How were these obstacles in comparison to other policy fields?
  - What main recommendations did you propose in cases related to taxation policy?
  - In previous ad hoc committees on taxation issues, the European Parliament had only very restricted access to documents of Council and Commission, with most parts of the documents blackened and Member States claiming that they have a right to request that their positions were not disclosed. Do you think that this restricted access to documents is justified? To what extent could the European Ombudsman cooperate with the European Parliament to have an easier access to documents of the Commission, the Council and in particular of the Code of Conduct Group on Business Taxation?
  - The European Parliament TAXE, TAX2 and PANA Committees requested access to the European Commission's documents referring to the Member States' implementation of the directives. However, such documents have arrived in a very confidential way, so that they could not be used except for Member's own knowledge. What would be the Ombudsman position regarding the transparency of the information regarding the implementation of EU legislation?
- Does the working methods of the Code of Conduct Group on Business Taxation and Members thereto meet transparency and accountability standards required by the Ombudsman? What changes would you suggest to increase its transparency and accountability? Does the Ombudsman consider the possibility of opening an investigation into the working methods of the Code of Conduct Group on Business taxation?