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Europski parlament Parlamento europeo Eiropas Parlaments Europos Parlamentas Európai Parlament
Parlament Ewropew Europees Parlement Parlament Europejski Parlamento Europeu Parlamentul European
Európsky parlament Evropski parlament Euroopan parlamentti Europaparlamentet

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

Ms Oddný Helgadóttir
Researcher
Department of Business and Politics
Copenhagen Business School
Porcelænshaven 24
DK-2000 Frederiksberg

D 309065 04.06.2018

Subject: *Invitation to a meeting of the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on Thursday, 21 June 2018, from 9 am to 12.30 pm, in Brussels, ASP A3G3*

Dear Ms Helgadóttir,

I was very pleased to hear that you have agreed to address the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) at a hearing on “Lessons learnt from the Paradise Papers” that will take place in the European Parliament in Brussels, on 21 June 2018, from 9 am to 12.30 pm, room ASP A3G3.

The hearing will be structured in two panels. The first panel, at which your participation is expected, will be devoted to discuss with tax experts and journalists whether the Paradise Papers revelations show loopholes in the EU tax legislation. The second panel will consist of a discussion with multinational corporations and intermediaries on allegations of aggressive tax planning schemes within the EU. Please find enclosed herewith a draft programme of the meeting.


The session will start with a short introduction by each of the invited speakers, which should not exceed 5 minutes. The introductory remarks will be followed by an exchange of views with Members of the TAX3 Committee, during which time speakers will be invited to respond to observations made and questions posed to them. 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.

In order to better organise the discussion, we are sending enclosed herewith a short questionnaire of topics in which the Members are particularly interested. We will be grateful if you could send us a written answer to it preferably by Friday 15 June 2018.

Should you need any additional information or should you have any queries on this hearing, please do not hesitate to contact Mr Francisco Ruiz-Risueño (tel.: +32 2 284 05 61, francisco.ruizrisueno@europarl.europa.eu) for content-related questions or the Secretariat of the TAX3 Committee (tax3-secretariat@europarl.europa.eu) for logistic questions.

I thank you in advance for your availability and look forward to welcoming you to our meeting on 21 June 2018.

Yours sincerely,

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

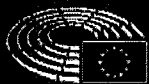
Petr Ježek

Encl.: Draft programme + questionnaire

ANNEX

QUESTIONNAIRE

- You have referred in some of your articles to the concept of “global wealth chains”, developed by some of your colleagues at the project “Combating Fiscal Fraud and Empowering Regulators (COFFERS)”, particularly Prof. Duncan. Could you please explain to us the basics of this concept and its relation to the phenomena of tax avoidance/tax evasion? Could you also explain to us the COFFERS project?
- How long before the Paradise Papers revelations was the academia aware of the schemes revealed by the Paradise Papers and used by companies or individuals to drastically reduce their tax base? Has the academia in some way contributed to the development of these schemes?
- How many countries still have bearer shares?
- Could you describe any case study on which you might have worked related to the phenomena of tax avoidance/tax evasion?



TAX3

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

PUBLIC HEARING

"LESSONS LEARNT FROM THE PARADISE PAPERS"

PANEL I: DO THE "PARADISE PAPERS" SHOW LOOPHOLES IN THE EU TAX LEGISLATION?

PANEL II: ALLEGED AGGRESSIVE TAX PLANNING SCHEMES WITHIN THE EU

THURSDAY, 21 JUNE 2018

9.00 - 12.30

Room: Altiero Spinelli (ASP) 3G-3

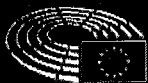
PRELIMINARY DRAFT PROGRAMME

9.00 - 9.05	Welcome by the TAX3 Chair
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9.05- 10.40	<u>Panel I:</u> Do the "Paradise Papers" show loopholes in the EU tax legislation?
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- **Mr *Pascal Saint-Amans***, Director, Centre for Tax Policy and Administration, OCDE (tbc)
- **Mr *Simon Bowers***, Reporter of ICIJ on Paradise Papers (tbc)
- **Ms *Oddný Helgadóttir***, Researcher at the project "Combating Fiscal Fraud and Empowering Regulators (COFFERS)", Copenhagen Business School

Discussion with TAX3 Members

**TAX3**

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

10.40- 12.25 Panel II: Alleged aggressive tax planning schemes within the EU

- *Mr **Tim Cook***, Chief Executive Officer, Apple Inc. (tbc)
- *Mr **Steve Easterbrook***, Chief Executive Officer, McDonald's (tbc)
- *Mr **Mark Parker***, Chief Executive Officer, Nike Inc. (tbc)
- *Mr **Erik T.H. Scheer***, EMEA Chair, Baker McKenzie (tbc)

Discussion with TAX3 Members**12.25- 12.30 Conclusions by the TAX3 Chair**