



REPUBLIC OF BULGARIA
MINISTER OF FINANCE

To Mr Petr Ježek

14 June 2018

Chair of the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance
European Parliament
60 Rue Wiertz
B-1047 Brussels

Subject: Your letter of 25 April 2018

Dear Mr Ježek,

I would like to thank you for your request for TAX3 Committee access to documents which we have well received and thoroughly examined. We have also brought this request to the attention of the Member States at the High Level Working Party on Taxation on 6 June 2018.

The preliminary assessment of your request shows that the scope of the request covers a very large number of heterogeneous and unspecified documents. Any request for documents should be made in a sufficiently precise manner to enable the Council to identify the relevant documents. Without this the Council is not able to determine which documents are the object of the request and cannot assess it accordingly.

In this regard, we would therefore kindly ask you, in a spirit of sincere cooperation, to define more precisely the scope of your request.

Unfortunately for the same reasons we are unable to comply with your request about the transmission of any new documents to be produced during the mandate of TAX3.

I would like to reiterate that the Council is willing to cooperate with the committee, in line with the principle of sincere cooperation enshrined in the Treaties. It has to be noted, however, that this principle implies that "each institution acts within the powers conferred on it in the Treaties and in conformity with the procedures, conditions and objectives set out in them."

I would also like to draw your attention to the fact that a large number of documents related to the legislation listed in your request are already publicly available. For instance, for the anti-tax avoidance package (ATAD 1 and ATAD 2), this is the case of the position of the Council and the subsequent steps in the adoption process, including the Council conclusions on the proposal, the Presidency compromise and the general approach.

For further information, please do not hesitate to contact the General Secretariat of the Council. We are at your disposal to provide further background information and explanations about the specific nature of the Council's work in the area of taxation.

Yours sincerely,



VLADISLAV GORANOV