

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

Ms Claire Thwaites
Senior Director
European & Russia Government Affairs
Apple Europe Limited
One Hanover Street
London W1S 1YZ
United Kingdom

D 309133 05.06.2018

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 Thwaites,

I have attentively read your letter of 31st May 2018 by which you decline on behalf of Apple my invitation to the hearing organised by the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on 21 June 2018 on "Lessons learnt from the Paradise Papers".

I am convinced that your refusal to participate is the result of a misunderstanding about the content and purpose of the hearing.

The hearing is not meant to deal with the case Apple has brought before the General Court against the Commission decision alleging stated aid from Ireland, nor can this be inferred from the committee's invitation or the programme of the hearing. The aim of the hearing is chiefly to learn more about the reaction of some important multinationals, including Apple, to the OECD's BEPS, the US tax reform and the obligation within the EU to country-by-country reporting on income corporate tax. The committee would also like to learn more about whether the Paradise Papers revelations have had in your opinion any impact on consumers' behaviour and about the choice of tax jurisdictions made by multinationals to locate their tax income resulting from royalties and image rights.

In any case, the representative of Apple participating at the meeting will be in a position to refuse replying to any question that in his or her opinion would interfere with the current legal case against the Commission in order to preserve its rights of defence.

I hope that this letter helps to clarify the situation and that Apple reconsiders its position and accepts the invitation.

We therefore expect your confirmation by 7 June 2018.

For further information, 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 remain at your disposal for further discussions on this matter.

Yours sincerely,

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

Petr Ježek