

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

D 309454 08.06.2018

Ms Maite Fábregas Fernández,  
Director  
DG TAXUD, directorate C 'Indirect taxation and tax administration'  
BRU-SPA3 05/007  
European Commission  
Rue la Loi 200  
1049 Bruxelles

**Subject:** *Invitation to a hearing of the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on 'VAT fraud', on Thursday 28 June 2018, 11 am -1 pm, in Brussels*

Dear Ms Fabregas Fernandez,

I am pleased to invite you as a speaker to participate within the framework of a panel made of four speakers (provisional programme attached) at the public hearing on "VAT fraud" organised by the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on 28 June 2018.

Members are interested in the size of VAT fraud and how best to tackle it. They in particular would like to learn more about the VAT gap study and the size of the different types of VAT fraud, on the facts uncovered by the so-called Paradise Papers and on the actions taken to put an end to this type of fraud and carousel fraud in particular.

In order to better prepare the discussion, I would be grateful if you could please reply ahead of the meeting to the questions that will be sent electronically to you by the secretariat.

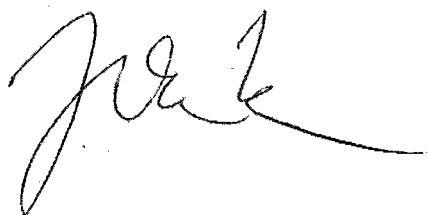
I would suggest that your initial statement does not exceed 10 minutes. It would be appreciated if you could transmit the committee an electronic copy of your statement in advance. Without objection on your part, both your initial statement and your answers to the questionnaire will be published on the 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: a question of maximum one minute, with the remaining time devoted to the answer; the questioning member will have the possibility to ask a follow-up question, without extending the overall five-minute slot.

Should you need any additional information or should you have any queries on this hearing, please do not hesitate to contact Ms Cécile Remeur (tel.: +32 2 283 27 87, [cecile.remeur@europarl.europa.eu](mailto:cecile.remeur@europarl.europa.eu)) for content-related questions or the Secretariat of the TAX3 Committee ([tax3-secretariat@europarl.europa.eu](mailto:tax3-secretariat@europarl.europa.eu)) for logistic questions.

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 read 'Ježek', with a long horizontal flourish extending to the right.

Petr Ježek

Annex: draft programme



**TAX3**

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

## HEARING

## VAT FRAUD

**28 JUNE 2018**

**11.05 – 13.00**

Room: Paul-Henri Spaak (PHS) 1A002

### DRAFT PROGRAMME

<b>11.05-11.10</b>	<b>Welcome by the TAX3 Chair</b>
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<b>11.10-12.55</b>	<b>Presentations on key issues and challenges to combat VAT fraud</b>
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- Presentation by the Member of the European Court of auditors, **Mr Neven Mates** - Size of the VAT (carousel) fraud and how to best tackle it
- Presentation by the European Commission, **Ms Maite Fabregas Fernandez**, Director Indirect Taxation and Administrative in the Directorate General of Taxation and Customs Union: "End of the transitional regime, end of the VAT (carousel) fraud?"
- Presentation by the Eurofisc, **Ms Alma Olofsdottir** - Could MS cooperation be improved in the fight against VAT (carousel) fraud? What is the role of Eurofisc?
- Presentation by **Mr Richard Murphy** - How come that a solution to tackle VAT fraud could not be found?

<b>Discussion with TAX3 Members</b>
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<b>12.55 - 13.00</b>	<b>Conclusions by the TAX3 Chair</b>
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