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

Ms Alena Schillerová
Minister of Finance
Ministerstvo financí ČR
Letenská 15
118 10 Praha
Czech Republic

D 311176 03.07.2018

Subject: *Invitation to an exchange of views with the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on 10 September 2018, in Strasbourg*

Dear Minister,

On 1st March 2018, the European Parliament decided to set up a Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3), the decision of which I enclose to this letter for your information.

One of the main responsibilities of this Committee is to contribute to the ongoing debate on taxation of the digital economy (point e of the decision)

Within the framework of the joint European determination to guarantee a fair taxation of the digital economy, I would like to invite you, on behalf of the TAX3 Committee, to participate at an exchange of views on this subject with the Members of the Committee. The Committee on Economic and Monetary Affairs of the European Parliament (ECON) will also participate at this exchange of views and, therefore, the meeting will be co-chaired by the ECON Chairman.

We would be grateful if you could accept our invitation to participate at our meeting of Monday, 10 September, in Strasbourg, from 7.30 pm to 9.30 pm. We are aware of your busy schedule, and this is why I am writing to you some time in advance to facilitate your attendance.

The Committee has also invited the Finance Ministers of France, Spain and Sweden.

For any additional information, please do not hesitate to get in contact with me on the telephone number +32 2 284 7415 or with the head of the TAX3 secretariat Mr Benoit WETS (telephone number: + 32 2 283 4980; e-mail: benoit.wets@europarl.europa.eu).

I look forward to your positive reply.

Yours sincerely,

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

Petr JEŽEK

Annex: TAX3 mandate

Cc: HE Martin Povejsil, Ambassador Extraordinary and Plenipotentiary Permanent Representative of the Czech Republic (COREPER II)

M Roberto GUALTIERI, Chairman of the Committee on Economic and Monetary Affairs (ECON)



Plenary sitting

B8-0125/2018

26.2.2018

PROPOSAL FOR A DECISION

pursuant to Rule 197 of the Rules of Procedure

on setting up a special committee on financial crimes, tax evasion and tax avoidance, and defining its responsibilities, numerical strength and term of office

(2018/2574(RSO))

Conference of Presidents

**European Parliament decision on setting up a special committee on financial crimes, tax evasion and tax avoidance, and defining its responsibilities, numerical strength and term of office
(2018/2574(RSO))**

The European Parliament,

- having regard to the proposal for a decision of the Conference of Presidents,
 - having regard to its decision of 12 February 2015¹ on setting up a special committee on tax rulings and other measures similar in nature or effect (the "TAXE 1 special committee"), its powers, numerical strength and term of office,
 - having regard to its resolution of 25 November 2015 on tax rulings and other measures similar in nature or effect²,
 - having regard to its decision of 2 December 2015³ on setting up a special committee on tax rulings and other measures similar in nature or effect (the "TAXE 2 special committee"), its powers, numerical strength and term of office,
 - having regard to its resolution of 6 July 2016 on tax rulings and other measures similar in nature or effect⁴,
 - having regard to its decision of 8 June 2016⁵ on setting up a Committee of Inquiry to investigate alleged contraventions and maladministration in the application of Union law in relation to money laundering, tax avoidance and tax evasion (the "PANA inquiry committee"), its powers, numerical strength and term of office,
 - having regard to its recommendation of 13 December 2017 to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion⁶,
 - having regard to Rule 197 of its Rules of Procedure,
1. Decides to set up a special committee on financial crimes, tax evasion and tax avoidance vested with the following powers:
- (a) to build on and complement the work carried out by the TAXE 1 and TAXE 2 special committees, in particular focusing on the effective implementation by Member States, Commission and/or the Council, and the impact of, the

¹ OJ C 310, 25.8.2016, p. 42.

² OJ C 366, 27.10.2017, p. 51.

³ OJ C 399, 24.11.2017, p. 201.

⁴ Texts adopted, P8_TA(2016)0310.

⁵ Texts adopted, P8_TA(2016)0253.

⁶ Texts adopted, P8_TA(2017)0491.

recommendations in its abovementioned resolutions of 25 November 2015 and 6 July 2016;

- (b) to build on and complement the work carried out by the PANA inquiry committee, in particular focusing on the effective implementation by Member States, Commission and/or the Council, and the impact, of the recommendations in its abovementioned recommendation of 13 December 2017;
- (c) to follow up on the progress by the Member States in ending tax practices allowing for tax avoidance and/or tax evasion that are harmful for the proper functioning of the Single market as referred to in its abovementioned resolutions of 25 November 2015 and 6 July 2016 and recommendation of 13 December 2017;
- (d) to assess how EU VAT rules were circumvented in the framework of the Paradise Papers and to evaluate in a more general way the impact of VAT fraud and administrative cooperation rules in the Union; and to analyse the exchange of information and coordination policies between the Member States and Eurofisc;
- (e) to contribute to the ongoing debate on taxation of the digital economy;
- (f) to assess national schemes providing tax privileges (such as citizenships programs);
- (g) to follow closely the on-going work of, and contribution by, the Commission and Member States in international institutions, including the Organisation for Economic Co-operation and Development, G20, UN and the FATF, while fully respecting the competences of the Committee on Economic and Monetary Affairs regarding taxation matters;
- (h) to access documents relevant for its work and to make the necessary contacts and hold hearings with international, European (including Code of Conduct Group for business taxation) and national institutions and fora, the national parliaments and governments of the Member States and third countries, as well as representatives of the academic community, business and civil society, including the social partners, in close cooperation with the standing committees; in doing so taking into account efficient use of EP resources;
- (i) to analyse and assess the third-country dimension in tax avoidance practices, including the impact on developing countries; to monitor improvements and existing gaps in the exchange of information with third countries in this respect, particular attention being given to the Crown Dependencies and Overseas Territories;
- (j) to assess the Commission's own assessment and screening process for listing countries in the AMLD delegated act on high-risk third countries;
- (k) to assess the methodology, the country screening and the impact of the EU list of non-cooperative jurisdictions for tax purposes (EU black list of tax havens) as

well as the removal of countries from the list and sanctions adopted towards listed countries;

- (l) to examine consequences of bilateral tax treaties concluded by Member States;
 - (m) to make any recommendations that it deems necessary in this matter;
2. Decides that the Special Committee should take into account in its work the recent Paradise Papers revelations from 5th November 2017 and any relevant developments within the remit of the Committee that emerge during its term;
 3. Decides that the special committee shall have 45 members;
 4. Decides that the term of office of the special committee shall be 12 months, beginning on the date of adoption of this decision.