



Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

The Chair

D 312334 19.07.2018

Mr Armando LARA YAFFAR

Chairman

UN Committee on Experts of International Cooperation in Tax Matters

Financing for Development Office

2 U.N. Plaza (DC2-2170)

New York, N.Y. 10017

Subject: *Invitation to a Public Hearing with the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on Wednesday 26 September, from 15.00 to 18:30, Brussels, ASP 5G2.*

Dear Chairman,

On 22 March 2018, the European Parliament set up a Special Committee on Tax Crimes, Tax Evasion and Tax avoidance (TAX3). The committee will build on and complement the work carried out by the TAXE 1 and TAXE 2 special committees, and the PANA Inquiry Committee, in particular focusing on the effective implementation by the Member States, the Commission and the Council, and the impact of, the recommendations made in its resolutions of 25 November 2015, 6 July 2016 and 13 December 2017¹.

In the context of the work of this special committee, the coordinators of the political groups decided to hold a hearing on "The third country dimension in the fight against tax crimes, tax evasion and tax avoidance" on 26 of September 2018, from 15.00 to 18.30, the preliminary programme of which I enclose herewith.

The coordinators proposed that you should be invited for an exchange of views within the framework of this hearing to engage with the committee on the lessons to take from EU-third countries tax agreements: effects on money laundering, tax evasion and avoidance.

Should you not be available to come to Brussels on that date, I would suggest the organisation of a visio-conference.

¹ see <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P8-TA-2016-0310+0+DOC+XML+V0//EN>; <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P8-TA-2015-0408+0+DOC+XML+V0//EN&language=EN>, and [http://www.europarl.europa.eu/cmsdata/135340/P8_TA-PROV\(2017\)0491_EN.pdf](http://www.europarl.europa.eu/cmsdata/135340/P8_TA-PROV(2017)0491_EN.pdf).

The TAX3 Committee secretariat (Gabriel Alvarez Recarte, Tel. +32 228 41667, gabriel.alvarez@ep.europa.eu) will in due course liaise with your services for the practical arrangement of our invitation.

I remain at your disposal for further discussions on this matter.

I thank you in advance for your availability and look forward to hearing from you.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Petr Ježek". The signature is fluid and cursive, with a prominent 'P' at the beginning and a long horizontal stroke at the end.

Petr Ježek



TAX3

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

PUBLIC HEARING

THE THIRD COUNTRY DIMENSION IN THE FIGHT AGAINST TAX CRIMES, TAX EVASION AND TAX AVOIDANCE

26 SEPTEMBER 2018

15.00 – 18.30

Room: tbc

PRELIMINARY DRAFT PROGRAMME

15.00-15.05 Welcome by the TAX3 Chair

15.05-16.40 Panel 1: Risks in the field of tax policy associated with Brexit

- How Brexit will affect issues that already exist with tax and financial policy of certain Crown Dependencies
- Possible solutions to the EU-UK tax relations as a result of Brexit

- Presentation by Mr **Michel Barnier**, Chief Negotiator of the EU Brexit Task Force
- Presentation by Ms **Margaret Hodge**, Member of UK Parliament
- Presentation by Mr **Phillip Hammond** [Ms **Elisabeth Truss** or Mr **Mel Stride**], UK Government

Discussion with TAX3 Members

**TAX3**

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

16.40 - 18.25 Panel 2: Lessons to be taken from EU-third countries tax agreements

- Effects on money laundering, tax evasion and avoidance
- How can bilateral tax treaties facilitate tax abuse and trade agreements facilitate illicit financial flows?
- Impact on developing countries

➤ Presentation by Ms **Cecilia Malmström** or a high-rank official of DG TRADE,
How can trade agreements facilitate illicit financial flows and tax evasion?

➤ Presentation by Prof **Dominik Gajewski**, Warsaw School of Economics, *How can bilateral tax treaties facilitate tax abuse and trade agreements facilitate illicit financial flows?*

➤ Presentation by Ms **Kasia Szeniawska**, Actionaid, *Impact of bilateral tax treaties on developing countries*

➤ Presentation by Mr **Armando Lara Yaffar**, UN Committee on Experts of International Cooperation in Tax Matters, *Lessons to be taken from EU-third countries tax agreements: effects on money laundering, tax evasion and avoidance*

Discussion with TAX3 Members**18.25- 18.30 Conclusions by the TAX3 Chair**



16/07/2018 [IPOL-A-TAXE3(D2018)29623]
 16/07/2018 [IPOL-A-TAXE3(D2018)29621]
 16/07/2018 [IPOL-A-TAXE3(D2018)29620]
 16/07/2018 [IPOL-A-TAXE3(D2018)29617]
 16/07/2018 [IPOL-A-TAXE3(D2018)29615]
 16/07/2018 [IPOL-A-TAXE3(D2018)29612]

Date Référence interne

References précédentes Date Référence officielle

Action	Nom	Visa/Date	Téléphone	Adresse
EMETTE	ALVAREZ RECARTE GABRIEL	16/07/2018	41667	SDM02Y027
VISA	WETS BENOIT	16/07/2018	34980	SDM02Y028
SIGNAT	JEZERK PETR (MEP)	16/07/2018		
A	(PRES-A-COURRIER)			
RETOUR	ESPOSTO ODLA			

(BRUXELLES , BELGIQUE)

MALMSTRÖM CELILLA (COMMISSION)

Title

COMMISSION EUROPÉENNE = EUROPEAN COMMISSION

Nom prénom

Destinataire(s)

Reference :

JEZERK PETR (MEP) (PRESIDENT DE COMMISSION) IPOL-A-TAXE3

Service/Organisme

Expéditeur

[ESPOSTO] Signature électronique

INVITATION TO A PUBLIC HEARING WITH THE SPECIAL COMMITTEE ON FINANCIAL CRIMES, TAX EVASION AND TAX AVOIDANCE (TAX3) ON 26 SEPTEMBER 2018

Objet

Chiffrement Registrer
Aucun chiffrement registrer

CIRCUIT DU SIGNATURE

Format : Lettre
Confidentialité : Normal

<input type="checkbox"/> Pas de registre	<input type="checkbox"/> Courrier	<input type="checkbox"/> Document	<input type="checkbox"/> Courrier	<input type="checkbox"/> Administratif	<input type="checkbox"/> Président	<input type="checkbox"/> Officiel
Date enregistrement 16/07/2018	Energie extreme interne	Date document 16/07/2018	[IPOL-A-TAXE3(D2018)29626]			
Date enregistrement	Energie extreme officiel	Date document				

GEFDA

EU EP

[http://www.europarl.europa.eu/cmsdata/135340/P8_TA-PROV\(2017\)0491.FN.pdf](http://www.europarl.europa.eu/cmsdata/135340/P8_TA-PROV(2017)0491.FN.pdf)
 TA-2015-0408+0+DOC+XML+V0//EN&language=EN, and
 0310+0+DOC+XML+V0//EN; <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P8-1+seehttp://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P8-2016>

The TAX3 Committee secretariat (Gabriel Alvarez Recarte, Tel. +32 228 41667, gabriel.alvarez@ep.europa.eu) will in due course liaise with your services for the practical arrangement of our invitation.

The coordinators proposed that you should be invited for an exchange of views within the framework of this hearing to mainly discuss whether and how trade agreements can facilitate illicit financial flows and tax evasion and how this can be counteracted and prevented.

In the context of the work of the TAX3 Committee, the coordinators of the political groups decided to hold a hearing on "The third country dimension in the fight against tax crimes, tax evasion and tax avoidance" on 26 of September 2018, from 15.00 to 18.30, the preliminary programme of which I enclose herewith.

On 22 March 2018, the European Parliament set up a Special Committee on Tax Crimes, Tax Evasion and Tax Avoidance (TAX3). The committee will build on and complement the work carried out by the TAXE 1 and TAXE 2 special committees, and the PANNA Inquiry Committee, and the Council, and the impact of, the recommendations made in its resolutions of 25 November 2015, 6 July 2016 and 13 December 2017.

Dear Commissioner,

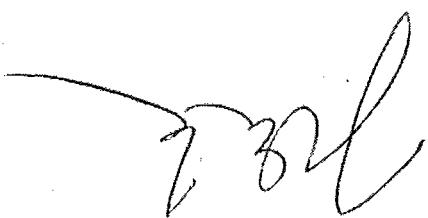
Subject: *Invitation to a Public Hearing with the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on Wednesday 26 September, from 15.00 to 18:30, Brussels, ASP 5G2.*

Ms Cecilia MÅLSTRÖM
 European Commissioner for Trade
 European Commission
 Rue de la Loi 200
 1049 Brussels
 The Chair
 Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance



D 312335 19.07.2018

Petr Ježek



Yours sincerely,

I thank you in advance for your availability and look forward to hearing from you.
I remain at your disposal for further discussions on this matter.

Discussion with TAX3 Members

- ▷ Presentation by Mr **Philip Hammond** [Ms *Elizabeth Truss* or Mr *Mel Stride*], UK Government
- ▷ Presentation by Ms **Margaret Hodge**, Member of UK Parliament
- ▷ Presentation by Mr **Michel Barnier**, Chief Negotiator of the EU Brexit Task Force

15.05-16.40	Panel I: Risks in the field of tax policy associated with Brexit
	<ul style="list-style-type: none">• Possible solutions to the EU-UK tax relations as a result of Brexit• Financial policy of certain Crown Dependencies• How Brexit will affect issues that already exist with tax and

15.00-15.05 Welcome by the TAX3 Chair

PRELIMINARY DRAFT PROGRAMME

Room: tbc

15.00 - 18.30

26 SEPTEMBER 2018

CRIMES, TAX EVASION AND TAX AVOIDANCE

THE THIRD COUNTRY DIMENSION IN THE FIGHT AGAINST TAX

PUBLIC HEARING

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance



16.40 - 18.25 Panel 2: Lessons to be taken from EU-third countries tax agreements

- Effects on money laundering, tax evasion and avoidance
- How can bilateral tax treaties facilitate illicit financial flows and trade agreements
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can bilateral tax treaties facilitate tax abuse and trade agreements facilitate
illicit financial flows?

Presentation by Ms **Kasia Szemirawska**, ActionAid, Impact of bilateral tax
treaties on developing countries
International Cooperation in Tax Matters, Lessons to be taken from EU-third
countries tax agreements: effects on money laundering, tax evasion and
avoidance

18.25-18.30 Discussion with TAX3 Members

18.25-18.30 Conclusions by the TAX3 Chair