


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

D 201215 13.06.2018

Ms Lucia Eugenia Rossel Flores


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, JAN 6Q2*

Dear Ms Rossel,

I am glad to hear that you have accepted to participate at the public hearing organised by the European Parliament Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) under the title "Lessons learnt from the Paradise Papers".

The hearing will take place **in Brussels, on 21 June 2018, room 9 am to 12.30 pm, room JAN 6Q2.**

The hearing will be structured in two panels. The first panel, at which your participation will be much welcomed, will be devoted to discuss with tax experts and journalists whether the Paradise Papers revelations show loopholes in the EU tax legislation. The second panel will consist of a discussion with multinational corporations on allegations of aggressive tax planning schemes within the EU. Please find enclosed herewith a draft programme of the meeting.

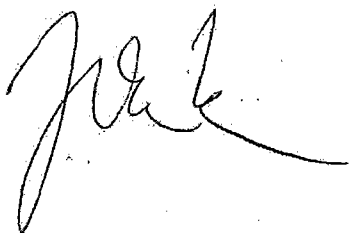
The session will start with a short introduction by each of the invited speakers, which should not exceed 5 minutes. The introductory remarks will be followed by an exchange of views with Members of the TAX3 Committee, during which time speakers will be invited to respond to observations made and questions posed to them. Questions will be asked in slots of five minutes: each question will be put within one minute at maximum, with the remaining time devoted to the answer. If time allows, the Member will have the possibility to ask a follow-up question, without extending the overall five-minute slot.

In order to better organise the discussion, please find enclosed an annex with some questions on topics in which the Members are particularly interested. We would be grateful if you could send us a written answer to these questions by noon of 19 June 2018. Your answers will be made public on the committee's website subsequently to the meeting.

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. I thank you in advance for your availability and look forward to welcoming you to our meeting on 21 June 2018.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'P. Ježek', written in a cursive style.

Petr Ježek

ANNEX

QUESTIONNAIRE

- Some researchers at the project “Combating Fiscal Fraud and Empowering Regulators (COFFERS) have developed and/or referred to the concept of “global wealth chains”. Could you please explain to us the basics of this concept and its relation to the phenomenon of tax avoidance/tax evasion? Could you also explain to us the COFFERS project?
- How long before the Paradise Papers revelations was the academia aware of the schemes revealed by the Paradise Papers and used by companies or individuals to drastically reduce their tax base? Has the academia in some way contributed to the development of these schemes?
- How many countries still have bearer shares?
- Could you describe any case study on which you might have worked related to the phenomena of tax avoidance/tax evasion?



TAX3

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

PUBLIC HEARING

"LESSONS LEARNT FROM THE PARADISE PAPERS"

PANEL I: DO THE "PARADISE PAPERS" SHOW LOOPHOLES IN THE EU TAX LEGISLATION?

PANEL II: ALLEGED AGGRESSIVE TAX PLANNING SCHEMES WITHIN THE EU

THURSDAY, 21 JUNE 2018

9.00 - 12.30

Room: JÓZSEF ANTALL (JAN) 6Q2

DRAFT PROGRAMME

9.00 - 9.05	Welcome by the TAX3 Chair
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9.05- 10.40	<u>Panel I:</u> Do the "Paradise Papers" show loopholes in the EU tax legislation?
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- Mr **Achim Pross**, Head of Division of the International Co-operation and Tax Administration Division (ICA), OCDE
- Mr **Simon Bowers**, Reporter of ICIJ on Paradise Papers (tbc)
- Ms **Lucía Rossel Flores**, Researcher at the project "Combating Fiscal Fraud and Empowering Regulators (COFFERS)", The Netherlands

Discussion with TAX3 Members
