

Committee on Economic and Monetary Affairs  
The Chair

D 318447 21.11.2018

Prof. Dr. Christoph Spengel  
Universität Mannheim/Fakultät für  
Betriebswirtschaftslehre  
Lehrstuhl für ABWL und  
Betriebswirtschaftliche Steuerlehre II  
Schloss, Ostflügel  
68131 Mannheim  
Germany

Subject: **ECON-TAX3 Public Hearing on a "Cum Ex scandal: financial crime and the loopholes in the current legal framework" on 26 November 2018**

Dear Mr Spengel,

In my capacity as Chair of the Committee on Economic and Monetary Affairs (ECON) of the European Parliament I have the pleasure of inviting you to participate as a speaker in a joint hearing of ECON and TAX3 (Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance) Committees on a **"Cum Ex scandal: financial crime and the loopholes in the current legal framework"** which will take place on Monday, 26 November 2018 from 19h00 to 20h30 in Parliament's premises in Brussels (room PHS 3C050).

The purpose of this hearing is to examine a recent revelation of the CumEx files, which has shown that over 55bn EUR have been defrauded through various schemes. This hearing will aim to examine the existing loopholes and financial crimes following the above-mentioned scandal.

Members of both ECON and TAX3 Committees would be interested in hearing your opinion and experience on this matter. I would like to ask you to make an initial statement of a maximum of 5 minutes in which you could give your views on the topic discussed. After the opening statements, the invited speakers will be expected to engage in an exchange of views with Members of the ECON and TAX3 Committees.

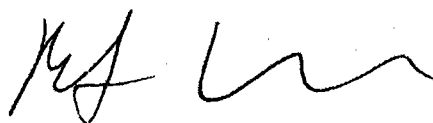
Please find enclosed the draft programme of the hearing and European Parliament's rules on reimbursement of travel expenses and allowances for experts. Please note that the reimbursement claim and supporting documents must be sent within six months of the hearing. Reimbursement will be made upon presentation of original tickets and boarding passes (paper or electronic) and original hotel invoices.

Should you need any additional information or should you have any queries on this hearing, please do not hesitate to contact Mr Gabriel Alvarez Recarte (tel.: +32 2 28

41667, gabriel.alvarez@europarl.europa.eu) at TAX 3 Secretariat or Ms Katarina Jastrzemska (tel.: +32 2 28 41836, [katarina.jastrzemska@ep.europa.eu](mailto:katarina.jastrzemska@ep.europa.eu)) at the ECON Secretariat of the European Parliament.

I look forward to seeing you on 26 November 2018.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'RG' followed by a stylized flourish.

Roberto Gualtieri

Encl.: Draft programme  
European Parliament's rules on reimbursement of travel expenses and allowances for experts