

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

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Mr Alan Lee Head of Global Tax Policy Facebook Headquarters 1 Hacker Way Menlo Park CA 94025 United States of America

Subject:

Public hearing organised by the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on "Alleged Aggressive Tax Planning Schemes within the EU" on Tuesday, 27 November 2018

Dear Mr Lee,

On behalf of the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3), I would like to thank you for your participation in the public hearing on "Alleged Aggressive Tax Planning Schemes within the EU".

Members appreciated your presentation and your answers in the debate that followed, particularly those casting some more light on Facebook's company structure and tax policies, and your opinion on the Commission proposals on digital taxation.

Your contribution, in particular your input as regards the concept of value creation and its link with the place of taxation, was very useful for the work of the committee.

Yours sincerely,

Petr Ježek