



04.03.2019

Overview of activities during the mandate of the TAX3 Committee

March 2018 - February 2019

PART II of the report on Financial Crimes, Tax Evasion and Tax Avoidance

State of play as of 4 March 2019

NOTE: This document is meant purely as a documentation tool for ease of consultation.

Rapporteurs: Jeppe Kofod and Luděk Niedermayer

Table of Contents

I. LIST OF ACRONYMS	3
II. COMMITTEE MANDATE	5
III. COMMITTEE COMPOSITION	7
1. Bureau	7
2. Coordinators	7
3. Co-Rapporteurs.....	7
4. Shadow-Rapporteurs.....	7
5. Members of the Committee	8
6. List of Full Members and Substitutes	8
IV. ACTIVITIES OF THE COMMITTEE	11
1. Summary of the Committee's activities	11
2. Programme of Committee meetings / Public hearings / Workshops and missions.....	14
3. List of speakers (Committee meetings/Public hearings /workshops and missions)	18
3. State of play on "Who refused to participate in hearing/delegation and why?"	52
4. Fact-finding missions of the TAX3 Committee	55
Mission to Washington D.C. - 16 - 18 July 2018	55
Mission to Riga (Latvia) - 30 - 31 August 2018	62
Mission to Douglas (Isle of Man) - 22 - 23 November 2018	66
Mission to Estonia and Denmark -6-8 February 2019	70
V. LIST OF STUDIES	75
1. Studies provided by the European Parliamentary Research Service (EPRS)	75
2. Studies provided by the Policy Department "A" for Economic, Scientific and Quality of Life	75

I. LIST OF ACRONYMS

APAs	Accredited Parliamentary Assistants
AU	African Union
ATP	Aggressive Tax Planning
ATAD	Anti-Tax Avoidance Directive
AML	Anti - Money Laundering
AMLD	Anti-Money Laundering Directive
BEAT	Base Erosion and Anti- Abuse Tax
BEPS	Base Erosion and Profit Shifting
CTP	Certified Taxable Person
CBI	Citizenship by Investment (Golden visa programmes)
CoC Group	Code of Conduct Group on Business Taxation
CCTB	Common Corporate Tax Base
CCCTB	Common Consolidated Corporate Tax Base
CRS	Common Reporting System
CFC	Controlled Foreign Corporation
CIT	Corporate Income Tax
CSR	Corporate Social Responsibility
CDD	Customer Due Diligence
DAC	Directive on Administrative Cooperation in the tax area
Commission	European Commission
The Council	The Council of the European Union
EBA	European Banking Authority
EPPO	European Public Prosecutor's Office
ESAs	European Supervisory Authorities
EU (or the Union)	European Union
FATF	Financial Action Task Force
FIU	Financial Intelligence Unit
FDII	Foreign Derived Intangible Income
FDR	Foreign Direct Investment
FTAs	Free Trade Agreements

GAAR	General Anti- Abuse Rule
GDP	Gross Domestic Product
GILTI	Global Intangible Low-Taxed Income
IMF	International Monetary Fund
JTPF	Joint Transfer Pricing Forum
KYC	Know Your Customer
ML	Money Laundering
MLI	Multilateral Convention to Implement Tax Treaty related Measures to Prevent Base Erosion and Profit Shifting (Multilateral Instrument)
MNE	Multinational Enterprise
NGOs	Non-Governmental Institutions
NOE	Non -Observed Economy
OECD	Organisation for Economic Co-operation and Development
OLAF	European Anti- Fraud Office
R&D	Research & Development
RBI	Residency by Investment
SMEs	Small and Medium- sized Enterprises
SEZ	Special Economic Zone
SPE	Special Purpose Entity
SLAPP	Strategic Lawsuits against Public Participation
TAX3	Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance
TF	Terrorist Financing
TFEU	Treaty on the Functioning of the European Union
UBO	Ultimate Beneficial Owner
UCC	Union Customs Code
UHNWI	High Net Worth Individuals (HNWI)/ Ultra High Net Worth Individuals
UN	United Nations
VAT	Value Added Tax
WTO	World Trade Organisation

II. COMMITTEE MANDATE

P8_TA(2018)0048

Setting up a special committee on financial crimes, tax evasion and tax avoidance (TAX3)

European Parliament decision of 1 March 2018 on setting up a special committee on financial crimes, tax evasion and tax avoidance (TAX3), 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 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 which allow for

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 OJ L 166, 24.6.2016, p. 10.

⁶ Texts adopted, P8_TA(2017)0491.

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 citizenship programmes);
 - (g) to follow closely the ongoing 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 Financial Action Task Force (FATF), while fully respecting the competences of the Committee on Economic and Monetary Affairs regarding taxation matters;
 - (h) to access documents relevant to its work and to make the necessary contacts and hold hearings with international, European (including the 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 social partners, in close cooperation with the standing committees; in doing so taking into account efficient use of Parliament 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, with particular attention to be 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, country screening and impact of the EU list of non-cooperative jurisdictions for tax purposes (EU blacklist of tax havens), the removal of countries from the list, and the sanctions adopted towards listed countries;
 - (l) to examine the 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 5 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.

III. COMMITTEE COMPOSITION

1. Bureau			
Petr JEŽEK (CS)	Chairman		ALDE
Roberts ZĪLE (LV)	1st Vice-Chair		ECR
Eva JOLY (FR)	2nd Vice-Chair		Greens/EFA
Esther DE LANGE (NL)	3rd Vice-Chair		EPP
Ana GOMES (PT)	4th Vice-Chair		S&D
2. Coordinators			
Dariusz ROSATI (PL)			EPP
Tom VANDENKENDELAERE (NL) (Deputy Coordinator)			EPP
Peter SIMON (DE)			S&D
Monica MACOVEI (RO)			ECR
Nils TORVALDS (SV)			ALDE
Martin SCHIRDEWAN (DE)			GUE/NGL
Sven GIEGOLD (DE)			Greens/EFA
David COBURN (EN)			EFDD
Mario BORGHEZIO (IT)			ENF
3. Co-Rapporteurs			
Luděk NIEDERMAYER (CS)			EPP
Jeppe KOFOD (DA)			S&D
4. Shadow-Rapporteurs			
Roberts Zile (LV)			ECR
Wolf KLINZ (DE)			ALDE

Miguel URBÁN CRESPO (ES)	GUE/NGL
Molly SCOTT CATO (EN)	Greens/EFA
.....	EFDD
Mario BORGHEZIO (IT)	ENF

5. Members of the Committee

The committee is composed of 45 Members distributed by political groups as follows:

EPP	14
S&D	11
ECR	4
ALDE	4
GUE/NGL	4
Greens/EFA	3
EFDD	2
ENF	2
N-A	1

6. List of Full Members and Substitutes

FULL MEMBERS				SUBSTITUTES	
L	EPP	14/14	L	EPP	14/14
MT	CASA David		EL	CHRISTOFOROU Lefteris	
DE	FERBER Markus		IT	COMI Lara	
PT	FERNANDES José Manuel		FR	DIDIER Geoffroy	
DE	KARAS Othmar		FR	ENGEL Frank	
NL	DE LANGE Esther		EN	HAYES Brian	
DE	LANGEN Werner		SV	HÖKMARK Gunnar	
LV	LOSKUTOVS Aleksejs		PL	JAZŁOWIECKA Danuta	
RO	MUREȘAN Siegfried		EL	KYRTSOS Georgios	
CS	NIEDERMAYER Luděk		FR	LAMASSOURE Alain	

FULL MEMBERS			SUBSTITUTES
PL	ROSATI Dariusz	DE	MANN Thomas
ES	SALAFRANCA SÁNCHEZ-NEYRA José Ignacio	ES	MATO Gabriel
IT	SALINI Massimiliano	MT	METSOLA Roberta
FR	SANDER Anne	BG	RADEV Emil
NL	VANDENKENDELAERE Tom	SK	ŠTEFANEC Ivan
L	S-D 11/11		S-D 11/11
FR	DELVAUX Mady	FR	BERÈS Pervenche
EN	GILL Neena	RO	FRUNZULICĂ Doru Claudian
PT	GOMES Ana	DE	KOHN Arndt
IT	GUALTIERI Roberto	DE	KÖSTER Dietmar
ES	JÁUREGUI ATONDO Ramón	ES	LÓPEZ AGUILAR Juan Fernando
DA	KOFOD Jeppe	SV	LUDVIGSSON Olle
RO	PAVEL Emilian	RO	POPA Răzvan
DE	REGNER Evelyn	MT	SANT Alfred
FR	ROZIÈRE Virginie	IT	SCHLEIN Elly
DE	SIMON Peter	HU	SZANYI Tibor
NL	TANG Paul	IT	VIOTTI Daniele
L	ECR 4/4		ECR 1/4
RO	MACOVEI Monica	DE	LUCKE Bernd
PL	OŻÓG Stanisław		
FI	RUOHONEN-LERNER Pirkko		
LV	ZĪLE Roberts		
L	ALDE 4/4		ALDE 4/4
CS	JEŽEK Petr	ES	CALVET CHAMBON Enrique
DE	KLINZ Wolf	FR	CORNILLET Thierry
FR	MICHEL Louis	NL	NAGTEGAAL Caroline
SV	TORVALDS Nils	ES	PAGAZAURTUNDÚA RUIZ Maite
L	GUE/NGL 4/4		GUE/NGL 4/4
EN	CARTHY Matt	EL	KOULOGLOU Stelios
PT	MATIAS Marisa	ES	LÓPEZ BERMEJO Paloma
FR	MAUREL Emmanuel	DE	SCHIRDEWAN Martin
ES	URBÁN CRESPO Miguel	PT	VIEGAS Miguel
L	Greens/EFA 3/3		Greens/EFA 3/3
DE	GIEGOLD Sven	SV	ANDERSSON Max
FR	JOLY Eva	ES	SOLÉ Jordi

FULL MEMBERS			SUBSTITUTES
EN	SCOTT CATO Molly	ES	URTASUN Ernest
L	EFDD 2/2		EFDD 2/2
EN	COBURN David	FR	MONOT Bernard
EN	FINCH Raymond	IT	VALLI Marco
L	ENF 2/2		ENF 2/2
IT	BORGHEZIO Mario	FR	LEBRETON Gilles
DE	KAPPEL Barbara	DE	PRETZELL Marcus
L	N-A 1/1		
EL	ZARIANOPOULOS Sotirios		

IV. ACTIVITIES OF THE COMMITTEE

1. Summary of the Committee's activities

The constitutive meeting took place on **22 March 2018**.

The TAX3 Committee held **34 Committee meetings, public hearings and workshops** from March 2018 until end of February 2019.

Including:

- In the context of the TAX3 Report, **3 Committee meetings**:
 - Consideration of draft report, on 27 November 2018
 - Consideration of amendments, on 29 January 2019
 - Vote on TAX3 report in Committee, on 27 February 2019
- **10 exchanges of views** with:
 - Commissioner Pierre Moscovici, on 27 March 2018, jointly with Committee on Economic and Monetary Affairs (ECON)
 - Commissioner Vera Jourova, on 25 June 2018
 - Fabrizia Lapecorella, Chair of the Code of Conduct Group on Business Taxation, on 10 October 2018
 - The French Minister for Economy and Finance, Bruno Le Maire, on 23 October 2018, jointly with Committee on Economic and Monetary Affairs (ECON)
 - Commissioner Pierre Moscovici, on 27 November 2018
 - Commissioner Vera Jourova, on 10 December 2018
 - Owen Bonnici, Minister for Justice of Malta, on 11 February 2019
 - National Parliaments, jointly with ECON, on 18 February 2019
 - Commissioner Margrethe Vestager on 19 February 2019
 - Inés María Bardón Rafael, Spanish State Secretary for the Treasury, on 19 February 2019
- **18 public hearings**, among which:
 - 16 TAX3 public hearings
 - 1 joint public hearing with the Special Committee on Terrorism (TERR) on “The use of tax frauds –including VAT or carousel fraud- to finance terrorism”, on 28 June 2018

- 1 joint public hearing with the Committee on Economic and Monetary Affairs (ECON) on the “Cum-Ex scandal: financial crime and the loopholes in the current legal framework”, on 26 November 2018

▪ **3 workshops**

- “Taxation and fight against Money Laundering: Crypto Currencies, Digitalisation and the European Semester” with the Policy Department "A" for Economic, Scientific and Quality of Life, on 7 June 2018
- Presentation of Study on “VAT fraud: economic impact, challenges and policy issues”, with the Policy Department "A" for Economic, Scientific and Quality of Life, on 10 October 2018
- “Golden Visas, Free Ports, and Shell Companies in the EU: Money Laundering, Tax Evasion And Tax Avoidance Risks” with the European Parliamentary Research Service (EPRS), on 18 October 2018

Coordinators' meetings

- 22 March 2018 in Brussels
- 27 March 2018 in Brussels
- 12 April 2018 in Brussels
- 15 May 2018 in Brussels
- 11 June 2018 in Strasbourg
- 25 June 2018 in Brussels
- 13 September 2018 in Strasbourg
- 1st October 2018 in Strasbourg
- 15 October 2018 in Brussels
- 27 November 2018 in Brussels
- 14 January 2019 in Strasbourg
- 19 February 2019 in Brussels

Shadow-Rapporteurs meetings

- Tuesday, 15 January 2019, in Strasbourg
- Wednesday, 23 January 2019, in Brussels
- Tuesday, 12 February 2019, in Strasbourg
- Wednesday, 13 February 2019, in Strasbourg
- Tuesday, 19 February 2019, in Brussels
- Wednesday, 20 February 2019, in Brussels

* * *

The TAX3 Committee held **4 fact-findings missions** from July 2018 until February 2019:

- 16-18 July 2018 - Mission to USA (Washington)
- 30-31 August 2018 - Mission to Latvia (Riga)
- 22-23 November 2018 - Mission to Isle of Man
- 6-8 February 2019 - Mission to Estonia and Denmark

List of activities of TAX1, TAX2, PANA and TAX3 Committees

Activities	TAXE <i>Mandate: 10 months</i>	TAX2 <i>Mandate: 8 months</i>	PANA <i>Mandate: 18 months</i>	TAX3 <i>Mandate: 12 months</i>	TOTAL
Public hearings	4	5	13	18	40
Exchanges of views (Commission, Council, Ministers, National Parliaments...)	8	5	9	10	32
Discussions on the Report	3	2	4	3	12
Workshops	1	1	4	3	9
Total Committee meetings	16	13	30	34	93
Missions	6	3	8	4	21
Coordinators' meetings	11	6	16	12	45
Studies	6	4	9	6	25

-
- Special Committee on tax rulings and other measures similar in nature or effect (TAXE) - From 12 February 2015 to 30 November 2015
 - Special committee on tax rulings and other measures similar in nature or effect (TAXE2) - From 2 December 2015 to 2 August 2016
 - Committee of Inquiry to investigate alleged contraventions and maladministration in the application of Union law in relation to money laundering, tax avoidance (PANA) - From 8 June 2016 to 8 December 2017
 - Special committee on financial crimes, tax evasion and tax avoidance (TAX3) - From 1st March 2018 to 1st March 2019

2. Programme of Committee meetings / Public hearings / Workshops and missions

Date	Topic / objective
Tuesday, 27 March 2018 09.00 - 10.30 Joint Public meeting with ECON	Exchange of views with Commissioner Pierre Moscovici on "Digital taxation and aggressive tax planning in the context of the European Semester"
Thursday, 26 April 2018 9.00 - 12.30 Public hearing	Combatting Money Laundering in the EU Banking System
Tuesday, 15 May 2018 14.30 - 18.00 Public Hearing	The Fight against Harmful Tax Practices within the European Union and abroad
Thursday, 7 June 2018 14.00 - 18.00 Workshop	Taxation and fight against Money Laundering: Crypto Currencies, Digitalisation and the European Semester
Thursday, 21 June 2018 9.00 - 12.30 Public hearing	Lessons Learnt from Paradise Papers
Monday, 25 June 2018 17.00 - 18.30 Committee meeting	Exchange of views with Commissioner Vera Jourova
Thursday, 28 June 2018 9.00 - 11.00 TAX3/TERR Joint public hearing	The use of tax frauds - including VAT carousel fraud - to finance terrorism
Thursday, 28 June 2018 11.00 - 13.00 Public hearing	VAT Fraud
Monday, 16 July 2018 To Wednesday 18 July Committee mission	Mission to Washington D.C.

Date	Topic / objective
Thursday 30 August 2018 To Friday, 31 August 2018 Committee mission	Mission to Riga (Latvia)
Monday, 10 September 2018 20.00 - 22.00 Public hearing	Digital taxation
Wednesday, 26 September 2018 15.00 - 18.30 Public hearing	The third country dimension in the Fight against Tax crimes, Tax Evasion and Tax Avoidance
Monday, 1st October 2018 20.30 - 22.00 Public Hearing	Relations with Switzerland in Tax Matters and the Fight against Money Laundering
Wednesday, 10 October 2018 14.00 - 15.00 Workshop	Presentation of Study on "VAT fraud: economic impact, challenges and policy issues"
Wednesday, 10 October 2018 15.00 - 16.30 Committee meeting	Exchange of views with Fabrizia Lapecorella, Chair of the Code of Conduct Group on Business Taxation
Monday, 15 October 2018 15.00 - 18.30 Public hearing	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)
Thursday, 18 October 2018 14.00 - 17.30 Workshop	Presentation of EPRS Studies (Golden visas, shell companies and free ports)
Tuesday, 23 October 2018 12h00 - 13h00 TAX3/ECON joint meeting	Exchange of views with Bruno Le Maire, French Minister for Economy and Finance
Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	Combatting Money laundering in the EU banking sector
Thursday, 22 November to Friday, 23 November Committee mission	Mission to Isle of Man

Date	Topic / objective
Monday, 26 November 2018 19.00 - 20.30 ECON/TAX3 Joint hearing	Cum-Ex scandal: financial crime and the loopholes in the current legal framework
Tuesday, 27 November 2018 15.00 - 16.30 Committee meeting	Consideration of TAX3 draft report
Tuesday, 27 November 2018 16.00 - 17.15 Committee meeting	Exchange of views with Commissioner Moscovici
Tuesday, 27 November 2018 17.15 - 18.30 Public hearing	Alleged Aggressive Tax Planning in the EU
Monday, 10 December 2018 19.15 - 21.45 Committee meeting	Exchange of views with Commissioner Jourova
Thursday, 24 January 2019 9h00-10h30 Public hearing	Alleged financial crimes, tax evasion and tax avoidance in Slovakia
Thursday, 24 January 2019 10h30-12h00 Public hearing	Evaluation of the tax gap
Tuesday, 29 January 2019 14h30-17h30 Public hearing	Money laundering cases involving Russian individuals and their effect on the EU
Tuesday, 29 January 2019 17h30-18h30 Committee meeting	Consideration of amendments
Monday, 4 February 2019 18h30-20h00 Public hearing	Deutsche Bank

Date	Topic / objective
Tuesday, 5 February 2019 9h00 - 12h00 Public hearing	Impact of tax evasion and money laundering on local real estate markets, in particular in European cities
Wednesday 6 February to Friday 8 February 2019 Committee mission	Mission to Estonia and Denmark
Monday, 11 February 2019 19h00-20h00 Committee meeting	Exchange of views with Dr. Owen Bonnici, Minister for Justice of Malta
Monday, 11 February 2019 19h00-20h00 Public hearing	Alleged financial crimes, tax evasion and tax avoidance in Malta
Monday, 18 February 2019 15h00-17h00 ECON/TAX3 joint meeting	Exchange of views with National Parliaments
Tuesday, 19 February 2019 17h30 - 18h30 Committee meeting	Exchange of views with Commissioner Vestager
Tuesday, 19 February 2019 17h30 - 18h30 Committee meeting	Exchange of views with María Bardón Rafael, Spanish State Secretary for the Treasury
Wednesday, 27 February 2019 9h00-13h00 Committee meeting	Vote on TAX3 Report

3. List of speakers (Committee meetings/Public hearings /workshops and missions)

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Pierre Moscovici	Tuesday, 27 March 2018 09.00 - 10.30 Joint exchange of views with ECON	European Commission (EC)	Commissioner responsible for Economic and Financial Affairs, Taxation and Customs	European Union	Digital taxation and aggressive tax planning in the context of the European Semester
Peter Putnins	Thursday, 26 April 2018 9.00 - 12.30 Public hearing	Financial and Capital Market Commission (FCMC)	Chairman	Latvia	Combatting Money Laundering in the EU Banking System
Jamal El-Hindi	Thursday, 26 April 2018 9.00 - 12.30 Public hearing	Financial Crimes Enforcement Network (FinCEN) of the U.S Department of Treasury	Acting Director	United States	Combatting Money Laundering in the EU Banking System
Marianne Scicluna	Thursday, 26 April 2018 9.00 - 12.30 Public hearing	Malta Financial Services Authority (MFSA)	Director General	Malta	Combatting Money Laundering in the EU Banking System

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Kenneth Farrugia	Thursday, 26 April 2018 9.00 - 12.30 Public hearing	Financial Intelligence Analysis Unit (FIAU)	Director	Malta	Combatting Money Laundering in the EU Banking System
Andre Nõmm	Thursday, 26 April 2018 9.00 - 12.30 Public hearing	Financial Supervision Authority (FSA)	Member of the Management Board	Estonia	Combatting Money Laundering in the EU Banking System
Piers Haben	Thursday, 26 April 2018 9.00 - 12.30 Public hearing	European Banking Authority (EBA)	Director of Banking Markets, Innovation and Consumers	United Kingdom	Combatting Money Laundering in the EU Banking System
Mauro Grande	Thursday, 26 April 2018 9.00 - 12.30 Public hearing	Single Resolution Board (SRB)	Director of Strategy and Policy Coordination; Board Member	Belgium	Combatting Money Laundering in the EU Banking System
Roberto Ugena	Thursday, 26 April 2018 9.00 - 12.30 Public hearing	European Central Bank (ECB)	Deputy Director of the General Legal Services	Germany	Combatting Money Laundering in the EU Banking System
Emily O'Reilly	Tuesday, 15 May 2018 14.30 - 18.00 Public Hearing	European Ombudsman	European Ombudsman	European Union	The Fight against Harmful Tax Practices within the European Union and abroad
Valère Moutarlier	Tuesday, 15 May 2018 14.30 - 18.00 Public Hearing	European Commission (EC)	Director of the Dir D - Direct Taxation, Tax Coordination, Economic Analysis and Evaluation, DG of Taxation and Customs Union (TAXUD)	European Union	The Fight against Harmful Tax Practices within the European Union and abroad

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Elly Van de Velde	Tuesday, 15 May 2018 14.30 - 18.00 Public Hearing	Hasselt University	Professor of Tax Law	Belgium	The Fight against Harmful Tax Practices within the European Union and abroad
Alex Cobham	Tuesday, 15 May 2018 14.30 - 18.00 Public Hearing	Tax Justice Network (TJN)	Chief Executive (CEO)	United Kingdom	The Fight against Harmful Tax Practices within the European Union and abroad
Robby Houben	Thursday, 7 June 2018 14.00 - 18.00 Workshop	University of Antwerp	Professor of Company and Financial Law	Belgium	Taxation and fight against Money Laundering: Crypto Currencies, Digitalisation and the European Semester
Eli Hadzhieva	Thursday, 7 June 2018 14.00 - 18.00 Workshop	Dialogue for Europe (NGO)	Founder	Belgium	Taxation and fight against Money Laundering: Crypto Currencies, Digitalisation and the European Semester
John Vella	Thursday, 7 June 2018 14.00 - 18.00 Workshop	University of Oxford	Associate Professor of Taxation	United Kingdom	Taxation and fight against Money Laundering: Crypto Currencies, Digitalisation and the European Semester
Valère Moutarlier	Thursday, 7 June 2018 14.00 - 18.00 Workshop	European Commission (EC)	Director of the Dir D - Direct Taxation, Tax Coordination, Economic Analysis and Evaluation, DG of Taxation and Customs Union (TAXUD)	European Union	Taxation and fight against Money Laundering: Crypto Currencies, Digitalisation and the European Semester

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Dr. Achim Pross	Thursday, 21 June 2018 9.00 - 12.30 Public hearing	Organisation for Economic Co-operation and Development	Head of the International Co-operation and Tax Administration division	France	Lessons learnt from the Paradise Papers
Juliette Garside	Thursday, 21 June 2018 9.00 - 12.30 Public hearing	The Guardian	Financial Correspondent Reporter on Panama Papers for ICIJ	United Kingdom	Lessons learnt from the Paradise Papers
Lucía Rossel Flores	Thursday, 21 June 2018 9.00 - 12.30 Public hearing	"Combating Fiscal Fraud and Empowering Regulators (COFFERS) Project	Researcher	The Netherlands	Lessons learnt from the Paradise Papers
Irene Yates	Thursday, 21 June 2018 9.00 - 12.30 Public hearing	McDonald's	Vice-President, Corporate Tax	United States	Lessons learnt from the Paradise Papers
Patricia Johnson	Thursday, 21 June 2018 9.00 - 12.30 Public hearing	Nike Inc.	Vice-President and Chief Tax Officer	United States	Lessons learnt from the Paradise Papers
Věra Jourová	Monday, 25 June 2018 17.00 - 18.30 Committee meeting	European Commission (EC)	Commissioner responsible Justice, Consumers and Gender Equality	European Union	Exchange of views with Commissioner Jourova
Bo Elkjaer	Thursday, 28 June 2018 9.00 - 11.00 TAX3/TERR Joint public hearing	Danish Broadcasting Corporation	Investigative Reporter	Denmark	The use of tax frauds - including VAT carousel fraud - to finance terrorism

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Elena Hach	Thursday, 28 June 2018 9.00 - 11.00 TAX3/TERR Joint public hearing	Romanian General Attorney Office in the Board of the FIAU (the National Office for Prevention and Control of Money Laundering)	Representative	Romania	The use of tax frauds - including VAT carousel fraud - to finance terrorism
Pedro Seixas Felicio	Thursday, 28 June 2018 9.00 - 11.00 TAX3/TERR Joint public hearing	European Union Agency for Law Enforcement (EUROPOL)	Head of Unit - Economic Operations and Property Crime	The Netherlands	The use of tax frauds - including VAT carousel fraud - to finance terrorism
Marius-Cristian Frunza	Thursday, 28 June 2018 9.00 - 11.00 TAX3/TERR Joint public hearing	Schwarzthal Kapital	Managing Partner	United Kingdom	The use of tax frauds - including VAT carousel fraud - to finance terrorism
Neven Mates	Thursday, 28 June 2018 11.00 - 13.00 Public hearing	European Court of Auditors (ECA)	Member	European Union	VAT Fraud
Maite Fabregas Fernandez	Thursday, 28 June 2018 11.00 - 13.00 Public hearing	European Commission (EC)	Director of Dir C — Indirect taxation and tax administration	European Union	VAT Fraud
Alma Olofsdottir	Thursday, 28 June 2018 11.00 - 13.00 Public hearing	EUROFISC	Chair	Sweden	VAT Fraud

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Richard Murphy	Thursday, 28 June 2018 11.00 - 13.00 Public hearing	Tax Research UK Fair Tax Mark	Director Technical Director	United Kingdom	VAT Fraud
David O'Sullivan	Monday, 16 July 2018 To Wednesday 18 July Committee mission	EU Delegation in the United States (U.S)	Ambassador	United States	Mission to Washington D.C
Antoine Ripoll	Monday, 16 July 2018 To Wednesday 18 July Committee mission	European Parliament Liaison Office in Washington	Director	United States	Mission to Washington D.C
Gary Kalman	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Financial Accountability & Global Transparency (FACT) Coalition	Executive Director	United States	Mission to Washington D.C
Lilian Faulhaber	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Georgetown University	Professor of Law	United States	Mission to Washington D.C
Eric Toder	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Urban Institute	Institute Fellow and Coordinator, Tax Policy Center	United States	Mission to Washington D.C
Jamal El-Hindi	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Financial Crimes Enforcement Network (FinCEN) of the U.S Department of Treasury	Acting Director	United States	Mission to Washington D.C

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Marina Walker Guevara	Monday, 16 July 2018 To Wednesday 18 July Committee mission	International Consortium of Investigative Journalism (ICIJ)	Deputy Director	United States	Mission to Washington D.C
Will Fitzgibbon	Monday, 16 July 2018 To Wednesday 18 July Committee mission	International Consortium of Investigative Journalism (ICIJ)	Reporter	United States	Mission to Washington D.C
Nadim Kyriakos-Saad	Monday, 16 July 2018 To Wednesday 18 July Committee mission	International Monetary Fund (IMF)	Assistant General Counsel	United States	Mission to Washington D.C
Michael Keen	Monday, 16 July 2018 To Wednesday 18 July Committee mission	International Monetary Fund (IMF)	Deputy Director of the Fiscal Affairs Department	United States	Mission to Washington D.C
Gerd Schwartz	Monday, 16 July 2018 To Wednesday 18 July Committee mission	International Monetary Fund (IMF)	Deputy Director in the Institute for Capacity Development (ICD)	United States	Mission to Washington D.C
Victoria J. Perry	Monday, 16 July 2018 To Wednesday 18 July Committee mission	International Monetary Fund (IMF)	Assistant Director	United States	Mission to Washington D.C
Ruud de Mooij	Monday, 16 July 2018 To Wednesday 18 July Committee mission	International Monetary Fund (IMF) Fiscal Affairs Department	Division Chief at the Tax Policy Division	United States	Mission to Washington D.C

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Alexander Klemm	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Western Hemisphere Department on Mexico at the International Monetary Fund (IMF)	Senior Economist	United States	Mission to Washington D.C
David Amaglobeli	Monday, 16 July 2018 To Wednesday 18 July Committee mission	International Monetary Fund (IMF)	Advisor to the Director	United States/ Georgia	Mission to Washington D.C
Steve Pearce	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Congress	Represents New Mexico Second District	United States	Mission to Washington D.C
Peter Roskam	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Congress	Represents Illinois Sixth District	United States	Mission to Washington D.C
Barbara Angus	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The Committee on Ways and Means of the United States House of Representatives	Chief Tax Council	United States	Mission to Washington D.C
Jane Gravelle	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Congressional Research Service, United States Congress	Senior Specialist in Economic Policy	United States	Mission to Washington D.C
Phillip Bullock	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Apple Inc.	Senior Director of Taxes	United States	Mission to Washington D.C

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Julia MacRae	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Apple Inc.	Tax director for Europe, Middle East and Africa	Ireland	Mission to Washington D.C
Claire Thwaites	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Apple Inc.	Senior Director of European government affairs	United Kingdom	Mission to Washington D.C
Noreen Krall	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Apple Inc.	Vice President and Chief Litigation Counsel	United States	Mission to Washington D.C
Josh Rosenstock	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Apple Inc.	Director for Communications	United States	Mission to Washington D.C
Christian Riis-Madsen	Monday, 16 July 2018 To Wednesday 18 July Committee mission	Apple Inc. O'Melveny	Legal Partner	Belgium	Mission to Washington D.C
Joshua Kirschenbaum	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The German Marshall Fund of the United States	Senior Fellow at Alliance for Securing Democracy	United States	Mission to Washington D.C
Richard E. Zuckerman	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Deputy Assistant Attorney General	United States	Mission to Washington D.C

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Travis A. Greaves	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Deputy Assistant Attorney General	United States	Mission to Washington D.C
David A. Hubbert	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Acting Assistant Attorney General	United States	Mission to Washington D.C
Stuart M. Goldberg	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Acting Deputy Assistant Attorney General	United States	Mission to Washington D.C
Eileen M. Shatz	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Senior Counsellor to the Assistant Attorney General	United States	Mission to Washington D.C
Charles M. Edgar Jr.	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Trial Attorney	United States	Mission to Washington D.C
Hilarie E. Snyder	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Counsel to the Deputy Assistant Attorney General	United States	Mission to Washington D.C
Nathaniel S. Pollock	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Counsel to the Deputy Assistant Attorney General	United States	Mission to Washington D.C

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Jacob E. Christensen	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Counsel to the Deputy Assistant Attorney General	United States	Mission to Washington D.C
Thomas J. Sawyer	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Senior Counsel for International Tax Matters	United States	Mission to Washington D.C
Nanette L. Davis	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Assistant Chief at the Northern Criminal Enforcement Section	United States	Mission to Washington D.C
Mark F. Daly	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Senior Litigation Counsel	United States	Mission to Washington D.C
Kimberle E. Dodd	Monday, 16 July 2018 To Wednesday 18 July Committee mission	The United States Department of Justice Tax Division	Attorney	United States	Mission to Washington D.C
Chip Harter	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Department of the Treasury	Deputy Assistant Secretary at the International Tax Affairs	United States	Mission to Washington D.C
Dan Winnick	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Department of the Treasury	Attorney Advisor at the Office of the International Tax Counsel	United States	Mission to Washington D.C

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Kamela Nelan	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Department of the Treasury	Attorney Advisory, Office of the International Tax Counsel II: Terrorism and Financial Intelligence	United States	Mission to Washington D.C
Sarah Runge	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Department of the Treasury	Director of the Office of Strategic Policy for Terrorist Financing and Financial Crimes	United States	Mission to Washington D.C
Emery Kobor	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Department of Treasury	Deputy Director of Strategic Planning at the Office of Terrorist Financing and Financial Crimes (TFFC)	United States	Mission to Washington D.C
Scott Rembrandt	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Department of Treasury	Assistant Director for Strategic Policy at the Office of Terrorist Financing and Financial Crimes (TFFC)	United States	Mission to Washington D.C
Young Lee	Monday, 16 July 2018 To Wednesday 18 July Committee mission	United States Department of Treasury	Senior Policy Advisor at the Office of Terrorist Financing and Financial Crimes (TFFC)	United States	Mission to Washington D.C
Allison LeBlanc	Monday, 16 July 2018 to Wednesday 18 July Committee mission	United States Department of Treasury	Policy Advisor at the Office of Terrorist Financing and Financial Crimes (TFFC)	United States	Mission to Washington D.C

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Crina Ebanks	Monday, 16 July 2018 to Wednesday 18 July Committee mission	United States Department of Treasury	Policy Advisor at the Office of Terrorist Financing and Financial Crimes (TFFC)	United States	Mission to Washington D.C
James Jim A. Brumby	Monday, 16 July 2018 to Wednesday 18 July Committee mission	World Bank Group	Director of the Governance Global Practice	United States	Mission to Washington D.C
Ansis Zeltins	Thursday 30 August to Friday, 31 August 2018 Committee mission	Freeport of Riga	Chief Executive Officer (CEO)	Latvia	Mission to Riga (Latvia)
Edgars Suna	Thursday 30 August to Friday, 31 August 2018 Committee mission	Freeport of Riga	Deputy CEO for Port Development Matters	Latvia	Mission to Riga (Latvia)
Lauris Krivans	Thursday 30 August to Friday, 31 August 2018 Committee mission	Freeport of Riga	Head of the Customs Clearance Unit and Customs Process Management	Latvia	Mission to Riga (Latvia)
Maris Purins	Thursday 30 August to Friday, 31 August 2018 Committee mission	Freeport of Riga	Deputy Head of Customs Control Points of Riga Customs Control Points' Division of the National Customs Board	Latvia	Mission to Riga (Latvia)
Sanda Liepina	Thursday 30 August to Friday, 31 August 2018 Committee mission	Finance Latvia Association	Chairman of the Management Board	Latvia	Mission to Riga (Latvia)

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Janis Brazovskis	Thursday 30 August to Friday, 31 August 2018 Committee mission	Finance Latvia Association	Member of the Management Board	Latvia	Mission to Riga (Latvia)
Sanita Jemberga	Thursday 30 August to Friday, 31 August 2018 Committee mission	Re: Baltica	Journalist	Latvia	Mission to Riga (Latvia)
Juris Paiders	Thursday 30 August to Friday, 31 August 2018 Committee mission	Neatkarīga Rita Avīze (nra.lv)	Journalist	Latvia	Mission to Riga (Latvia)
Liene Gatere	Thursday 30 August to Friday, 31 August 2018 Committee mission	Transparency International in Latvia	Interim Executive Director	Latvia	Mission to Riga (Latvia)
Guna Paidere	Thursday 30 August to Friday, 31 August 2018 Committee mission	The Register of Enterprises	Head Notary Public	Latvia	Mission to Riga (Latvia)
Laima Letina	Thursday 30 August to Friday, 31 August 2018 Committee mission	The Register of Enterprises	Deputy Head of the Legal Department	Latvia	Mission to Riga (Latvia)
Peters Putnins	Thursday 30 August to Friday, 31 August 2018 Committee mission	Financial and Capital Market Commission (FCMC)	Chairman	Latvia	Mission to Riga (Latvia)

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Zoja Razmusa	Thursday 30 August to Friday, 31 August 2018 Committee mission	Central Bank of Latvia	Deputy Governor	Latvia	Mission to Riga (Latvia)
Ilze Znotina	Thursday 30 August to Friday, 31 August 2018 Committee mission	Office for Prevention of Laundering of Proceeds Derived from Criminal Activity (FIU Latvia)	Head	Latvia	Mission to Riga (Latvia)
Ainars Latkovskis	Thursday 30 August to Friday, 31 August 2018 Committee mission	Latvian Parliament Defence, Internal Affairs and Corruption Prevention Committee	Chairman	Latvia	Mission to Riga (Latvia)
Imants Paradnieks	Thursday 30 August to Friday, 31 August 2018 Committee mission	Latvian Parliament Budget and Finance Committee	Deputy Chairman	Latvia	Mission to Riga (Latvia)
Ints Dalderis	Thursday 30 August to Friday, 31 August 2018 Committee mission	Latvian Parliament Budget and Finance Committee	Secretary	Latvia	Mission to Riga (Latvia)
Dana Reizniece-Ozola	Thursday 30 August to Friday, 31 August 2018 Committee mission	Government of Republic of Latvia	Minister of Finance	Latvia	Mission to Riga (Latvia)
Dace Pelēkā	Thursday 30 August to Friday, 31 August 2018 Committee mission	State Revenue Service	Acting Director General	Latvia	Mission to Riga (Latvia)

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Eric Robert	Monday, 10 September 2018 20.00 - 22.00 Public hearing	Organisation for Economic Co-operation and Development (OECD)	Tax Policy Advisor	France	Digital taxation
Eduard Folch Sogas	Monday, 10 September 2018 20.00 - 22.00 Public hearing	European Commission (EC) Directorate General for Taxation and Customs Union (TAXUD)	Policy Officer - VAT Policy and Legislation	European Union	Digital taxation
Bart Van Raaij	Monday, 10 September 2018 20.00 - 22.00 Public hearing	European Commission (EC) Directorate General for Taxation and Customs Union (TAXUD)	Policy Officer	European Union	Digital taxation
Dame Margaret Hodge	Wednesday, 26 September 2018 15.00 - 18.30 Public hearing	Parliament of the United Kingdom	Member (Labour Party)	United Kingdom	The third country dimension in the Fight against Tax crimes, Tax Evasion and Tax Avoidance
Tove M. Ryding	Wednesday, 26 September 2018 15.00 - 18.30 Public hearing	European Network on Debt and Development (Eurodad)	Policy and Advocacy Manager- Tax Justice	Belgium	The third country dimension in the Fight against Tax crimes, Tax Evasion and Tax Avoidance
Sandra Gallina	Wednesday, 26 September 2018 15.00 - 18.30 Public hearing	European Commission (EC)	Deputy Director General at the DG Trade	European Union	The third country dimension in the Fight against Tax crimes, Tax Evasion and Tax Avoidance

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Hannah Brejnholt Tranberg	Wednesday, 26 September 2018 15.00 - 18.30 Public hearing	ActionAid Denmark	Tax Policy and Programme Management	Denmark	The third country dimension in the Fight against Tax crimes, Tax Evasion and Tax Avoidance
Eric Mensah	Wednesday, 26 September 2018 15.00 - 18.30 Public hearing	United Nations (UN) Committee of Experts on International Cooperation in Tax Matters	Coordinator of the Subcommittee	United States	The third country dimension in the Fight against Tax crimes, Tax Evasion and Tax Avoidance
Dieter Kischel	Monday, 1st October 2018 20.30 - 22.00 Public Hearing	European Commission (EC) Directorate General for Taxation and Customs Union (TAXUD)	Head of Sector of Harmful Tax Practices, State Aids and Transfer Pricing	European Union	Relations with Switzerland in Tax Matters and the Fight against Money Laundering
Rudolf Elmer	Monday, 1st October 2018 20.30 - 22.00 Public Hearing	Julius Bar	Whistle-blower	Switzerland	Relations with Switzerland in Tax Matters and the Fight against Money Laundering
Andreas Frank	Monday, 1st October 2018 20.30 - 22.00 Public Hearing	Bank	Former banker and money laundering expert	Germany	Relations with Switzerland in Tax Matters and the Fight against Money Laundering
Dr Marie Lamensch	Wednesday, 10 October 2018 14.00 - 15.00 Committee meeting	Vrije University Brussels	Research Professor in International and European Taxation	Belgium	Presentation of Study on "VAT fraud: economic impact, challenges and policy issues"

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Fabrizia Lapecorella	Wednesday, 10 October 2018 15.00 - 16.30 Committee meeting	Council of the European Union Code of Conduct Group	Chair	European Union	Exchange of views with Ms Lapecorella
Philip Kerfs	Monday, 15 October 2018 15.00 - 18.30 Public hearing	OECD Centre for Tax Policy and Administration	Head of Unit	France	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)
Rachel Owens	Monday, 15 October 2018 15.00 - 18.30 Public hearing	Global Witness	Head of EU Advocacy	Belgium	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)
Despina Vassiliadou	Monday, 15 October 2018 15.00 - 18.30 Public hearing	European Commission DG JUST - Dir C Financial Crime	Deputy Head of Unit	European Union	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)
Monika Mosshammer	Monday, 15 October 2018 15.00 - 18.30 Public hearing	European Commission DG JUST - Dir D Union Citizenship Rights and Free Movement	Deputy Head of Unit	European Union	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)
Sergio Piazzardi	Monday, 15 October 2018 15.00 - 18.30 Public hearing	European Commission DG DEVCO - Dir C Public Private Partnership, Investment, Blending and Private Sector	Policy Officer	European Union	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Charles Carr	Monday, 15 October 2018 15.00 - 18.30 Public hearing	C and F Partners	Co- Founder Financial Crime Expert	Italy	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)
Fabien Grasser	Monday, 15 October 2018 15.00 - 18.30 Public hearing	Le Quotidien du Luxembourg	Journalist	Luxembourg	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)
Philip Kermode	Monday, 15 October 2018 15.00 - 18.30 Public hearing	European Commission DG TAXUD - Dir A Customs	Director	European Union	Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)
Amandine Scherrer	Thursday, 18 October 2018 14.00 - 17.30 Public hearing	European Parliament Research Service (EPRS)	Policy Analyst	European Union	Presentation of EPRS Studies (Golden visas, shell companies and free ports)
Ron Korver	Thursday, 18 October 2018 14.00 - 17.30 Public hearing	European Parliament Research Service (EPRS)	Policy Analyst	European Union	Presentation of EPRS Studies (Golden visas, shell companies and free ports)
Elodie Thirion	Thursday, 18 October 2018 14.00 - 17.30 Public hearing	European Parliament Research Service (EPRS)	Policy Analyst	European Union	Presentation of EPRS Studies (Golden visas, shell companies and free ports)

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Ivana Kiendl Krišto	Thursday, 18 October 2018 14.00 - 17.30 Public hearing	European Parliament Research Service (EPRS)	Policy Analyst	European Union	Presentation of EPRS Studies (Golden visas, shell companies and free ports)
Bruno Le Maire	Tuesday, 23 October 2018 12h00 - 13h00 TAX3/ECON joint meeting	French Government	Minister of Economy and Finance	France	Exchange of views with Bruno Le Maire, French Minister for Economy and Finance
Diederik van Wassenauer	Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	ING Bank NV - ING Groep N.V.	Global Head of Regulatory and International Affairs	The Netherlands	Combatting Money laundering in the EU banking sector
Howard Wilkinson	Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	Danske Bank	Whistle-blower	United Kingdom	Combatting Money laundering in the EU banking sector
Stephen M. Kohn	Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	Kohn, Kohn & Colapinto LLP	Attorney Expert in whistleblowing	United States	Combatting Money laundering in the EU banking sector
Jesper Nielsen	Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	Danske Bank	Interim CEO	Denmark	Combatting Money laundering in the EU banking sector
Åsa Arffman	Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	Swedish Bankers' Association	Chief Legal Counsel	Sweden	Combatting Money laundering in the EU banking sector"

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Adam Farkas	Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	European Banking Authority (EBA)	Executive Director	United Kingdom	Combatting Money laundering in the EU banking sector
Martin Merlin	Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	European Commission (EC)	Director - DG FISMA Dir D	European Union	Combatting Money laundering in the EU banking sector
Alexandra Jour-Schroeder	Wednesday, 21 November 2018 9.00 - 12.30 Public hearing	European Commission (EC)	Acting Deputy Director-General DG JUST - Dir B and E	European Union	Combatting Money laundering in the EU banking sector
Paul Beckett	Thursday, 22 November to Friday, 23 November Committee mission	MannBenham Advocates Limited	Senior Counsel	Isle of Man	Mission to Isle of Man
Howard Quayle	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Chief Minister	Isle of Man	Mission to Isle of Man
Alfred Louis Cannan	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Minister for the Treasury	Isle of Man	Mission to the Isle of Man
Laurence Skelly	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Minister for Enterprise	Isle of Man	Mission to the Isle of Man

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Will Greenhow	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Chief Secretary	Isle of Man	Mission to the Isle of Man
Walter Wannenburg	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	HM Solicitor General	Isle of Man	Mission to the Isle of Man
Sheila Lowe	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Chief Financial Officer	Isle of Man	Mission to the Isle of Man
Sandra Skuszka	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	The Collector of Customs and Excise	Isle of Man	Mission to the Isle of Man
Paul Martin	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Deputy Assessor of Income Tax	Isle of Man	Mission to the Isle of Man
Michael Crowe	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Chief Executive of the Finance Agency	Isle of Man	Mission to the Isle of Man
Della Fletcher	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Executive Director, Crown & External Relations	Isle of Man	Mission to the Isle of Man

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Michael Vercnocke	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Head of European Affairs	Isle of Man	Mission to the Isle of Man
John Quinn	Thursday, 22 November to Friday, 23 November Committee mission	The Parliament of the Isle of Man (Tynwald)	Attorney General	Isle of Man	Mission to the Isle of Man
Gary Roberts	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Chief Constable	Isle of Man	Mission to the Isle of Man
Lindsey Bermingham	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Director of Financial Intelligence Unit	Isle of Man	Mission to the Isle of Man
Karen Ramsay	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Head of AML/CFT Policy	Isle of Man	Mission to the Isle of Man
Lillian Boyle	Thursday, 22 November to Friday, 23 November Committee mission	Isle of Man Financial Services Authority (IOMFSA)	Chair	Isle of Man	Mission to the Isle of Man
Tom Maher	Thursday, 22 November to Friday, 23 November Committee mission	Isle of Man Financial Services Authority (IOMFSA)	General Counsel and Head of Corporate Governance	Isle of Man	Mission to the Isle of Man

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Ashley Whyte	Thursday, 22 November to Friday, 23 November Committee mission	Isle of Man Financial Services Authority (IOMFSA)	Manager - AML	Isle of Man	Mission to the Isle of Man
Roxanne Oldham	Thursday, 22 November to Friday, 23 November Committee mission	Isle of Man Financial Services Authority (IOMFSA)	Head of Policy and Authorisations Division	Isle of Man	Mission to the Isle of Man
Ron Spencer	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Chairman - IOM Gambling Supervision Commission	Isle of Man	Mission to the Isle of Man
Steve Brennan	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Chief Executive - IOM Gambling Supervision Commission	Isle of Man	Mission to the Isle of Man
Mark Rutherford	Thursday, 22 November to Friday, 23 November Committee mission	The Government of the Isle of Man	Director of Policy and Legislation - IOM Gambling Supervision Commission	Isle of Man	Mission to the Isle of Man
Stephen Rodan	Thursday, 22 November to Friday, 23 November Committee mission	The Parliament of the Isle of Man (Tynwald)	President	Isle of Man	Mission to the Isle of Man
Chris Till	Thursday, 22 November to Friday, 23 November Committee mission	Isle of Man Bankers Association (IOMBA)	President	Isle of Man	Mission to the Isle of Man

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Gerhard Schick	Monday, 26 November 2018 19.00 - 20.30 Joint Public hearing (ECON)	German Bundestag	Member and co-rapporteur of the former Bundestag Inquiry committee on the Cum Ex scandal	Germany	"Cum -Ex scandal: financial crime and the loopholes in the current legal framework"
Christoph Spengel	Monday, 26 November 2018 19.00 - 20.30 Joint Public hearing (ECON)	ZEW University of Mannheim	Research Associate The Chair of Business Administration and Taxation II	Germany	"Cum -Ex scandal: financial crime and the loopholes in the current legal framework"
Oliver Schröm	Monday, 26 November 2018 19.00 - 20.30 Joint Public hearing (ECON)	CORRECTIV	Editor - in- chief Founder and Head of the "CumEx Files" Project	Germany	"Cum -Ex scandal: financial crime and the loopholes in the current legal framework"
Pierre Moscovici	Tuesday, 27 November 2018 16.00 - 17.15 Committee meeting	European Commission (EC)	Commissioner responsible for Economic and Financial Affairs, Taxation and Customs	European Union	Exchange of views with Commissioner Moscovici
Adam Cohen	Tuesday, 27 November 2018 17.15 - 18.30 Public hearing	Google	Head of Economic Policy	United States	Alleged Aggressive Tax Planning in the EU
Alan Lee	Tuesday, 27 November 2018 17.15 - 18.30 Public hearing	Facebook	Tax Public Policy Manager	United States	Alleged Aggressive Tax Planning in the EU
Sophie Maddaloni	Tuesday, 27 November 2018 17.15 - 18.30 Public hearing	Kering Group	Tax Director	France	Alleged Aggressive Tax Planning in the EU

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Věra Jourová	Monday, 10 December 2018 19.30 - 21.45 Committee meeting	European Commission (EC)	Commissioner responsible Justice, Consumers and Gender Equality	European Union	Exchange of views with Commissioner Jourova
Peter Bárty	Thursday, 24 January 2019 9.00 - 10.30 Public hearing	Aktuality.sk	Journalist Editor-in-Chief	Slovakia	Alleged financial crimes, tax evasion and tax avoidance in Slovakia
Ladislav Hanniker	Thursday, 24 January 2019 9.00 - 10.30 Public hearing	Slovak Financial Administration	General Director of the Fight Against Fraud and Risk Analysis Section	Slovakia	Alleged financial crimes, tax evasion and tax avoidance in Slovakia
Lubomir Provaznik	Thursday, 24 January 2019 9.00 - 10.30 Public hearing	Slovak Financial Administration	Director of the Criminal Office	Slovakia	Alleged financial crimes, tax evasion and tax avoidance in Slovakia
Maros Zilinka	Thursday, 24 January 2019 9.00 - 10.30 Public hearing	Slovakian General Prosecutor's Office	Head of the Economic Criminality Department	Slovakia	Alleged financial crimes, tax evasion and tax avoidance in Slovakia
Radovan Kajaba	Thursday, 24 January 2019 9.00 - 10.30 Public hearing	Slovakian General Prosecutor's Office	Head of the Criminal Department	Slovakia	Alleged financial crimes, tax evasion and tax avoidance in Slovakia
Gaetan Nicodeme	Thursday, 24 January 2019 10.30 - 12.00 Public hearing	European Commission (EC)	Head of Unit - DG TAXUD, Dir D, Economic Analysis, Evaluation and Impact Assessment Support	European Union	Evaluation of the Tax Gap

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Annette Alstadsæter	Thursday, 24 January 2019 10.30 - 12.00 Public hearing	Norwegian University of Life Sciences (NMBU)	Professor at the School of Economics and Business	Norway	Evaluation of the Tax Gap
Petr Janský	Thursday, 24 January 2019 10.30 - 12.00 Public hearing	Charles University	Associate Professor at the Faculty of Social Sciences, Institute of Economic Studies	Czech Republic	Evaluation of the Tax Gap
Anders Åslund	Tuesday, 29 January 2019 14.30 - 17.30 Public hearing	Atlantic Council	Resident Senior Fellow	Sweden	Money laundering cases involving Russian individuals and their effect on the EU
Joshua Kirschenbaum	Tuesday, 29 January 2019 14.30 - 17.30 Public hearing	The German Marshall Fund of the United States	Senior Fellow at Alliance for Securing Democracy	United States	Money laundering cases involving Russian individuals and their effect on the EU
Richard Brooks	Tuesday, 29 January 2019 14.30 - 17.30 Public hearing	The Guardian, Private Eye	Journalist	United Kingdom	Money laundering cases involving Russian individuals and their effect on the EU
Bill Browder	Tuesday, 29 January 2019 14.30 - 17.30 Public hearing	Hermitage Capital Management	CEO and Founder	United Kingdom USA	Money laundering cases involving Russian individuals and their effect on the EU
Günter Schirmer	Tuesday, 29 January 2019 14.30 - 17.30 Public hearing	Council of Europe	Head of the Legal Affairs and Human Rights Secretariat	European Union	Money laundering cases involving Russian individuals and their effect on the EU

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Stephan Wilken	Monday, 4 February 2019 18.30-20.00 Public hearing	Deutsche Bank	Head of Anti-Financial Crime and Group Anti-Money Laundering Officer	Germany	Public Hearing on Deutsche Bank
Jens Fürhoff	Monday, 4 February 2019 18.30-20.00 Public hearing	Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)	Director-General of the Directorate for the Prevention of Money Laundering	Germany	Public Hearing on Deutsche Bank
Janet Sanz	Tuesday, 5 February 2019 9.00 - 12.00 Public hearing	Barcelona Mayor's Office City Council	Vice-Mayor Member in charge of Real Estate, Environment and Mobility	Spain	The impact of tax evasion and money laundering on local real estate markets, in particular in European cities
Ilse Verker	Tuesday, 5 February 2019 9.00 - 12.00 Public hearing	City Council of Amsterdam	Head of Unit at the Department of Public Order and Security, responsible for the Programme on Illegal Money Flows and Undermining	Netherlands	The impact of tax evasion and money laundering on local real estate markets, in particular in European cities
Christoph Trautvetter	Tuesday, 5 February 2019 9.00 - 12.00 Public hearing	Netzwerk Steuergerechtigkeit	Public Policy Expert	Germany	The impact of tax evasion and money laundering on local real estate markets, in particular in European cities
Nilmesh Baruah	Tuesday, 5 February 2019 9.00 - 12.00 Public hearing	OECD	CTPA's Senior Tax and Crime Advisor	European Union	The impact of tax evasion and money laundering on local real estate markets, in particular in European cities

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Max Heywood	Tuesday, 5 February 2019 9.00 - 12.00 Public hearing	Transparency International	Global Advocacy Coordinator	European Union	The impact of tax evasion and money laundering on local real estate markets, in particular in European cities
Sulev Vedler	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Ekspress	Journalist	Estonia	Mission to Estonia and Denmark
Harry Tuul	Wednesday, 6 February to Friday 8 February 2019 Committee mission	EESTI Meedia	Journalist	Estonia	Mission to Estonia and Denmark
Frederik Bjørn	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danske Bank	Executive Vice President, Head of International, Governance & Secretariat	Denmark	Mission to Estonia and Denmark
Ramūnas Bičiulaitis	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danske Bank	Estonia Branch Manager	Lithuania	Mission to Estonia and Denmark
Darius Jasinskis	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danske Bank	Head of Estonia Branch	Lithuania	Mission to Estonia and Denmark
Kim Larsen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danske Bank	Head of Communication and Relations	Denmark	Mission to Estonia and Denmark

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Kilvar Kessler	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Financial Supervision Authority Finantsinspektsioon	Chairman of the Board	Estonia	Mission to Estonia and Denmark
Andre Nõmm	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Financial Supervision Authority Finantsinspektsioon	Member of the Management Board	Estonia	Mission to Estonia and Denmark
Matis Mäeker	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Financial Supervision Authority Finantsinspektsioon	Head of AML/CFT, PSP Supervision Department	Estonia	Mission to Estonia and Denmark
Livia Vosman	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Financial Supervision Authority Finantsinspektsioon	Head of Communication	Estonia	Mission to Estonia and Denmark
Lavly Perling	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Office of the Prosecutor General	General Proscutor	Estonia	Mission to Estonia and Denmark
Marek Vahing	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Office of the Prosecutor General	State Prosecutor	Estonia	Mission to Estonia and Denmark
Madis Reimand	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Financial Intelligence Unit	Head	Estonia	Mission to Estonia and Denmark

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Aivar Alavere	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Central Criminal Police	Head	Estonia	Mission to Estonia and Denmark
Toomas Tõniste	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Ministry of Finance	Minister	Estonia	Mission to Estonia and Denmark
Märten Ross	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Ministry of Finance	Deputy Secretary General for Financial Policy and External Relations	Estonia	Mission to Estonia and Denmark
Dmitri Jegorov	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Ministry of Finance	Deputy Secretary General on Taxation	Estonia	Mission to Estonia and Denmark
Toomas Vapper	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Council of Europe Development Bank (CEB)	Member of the Board of Auditors	Estonia	Mission to Estonia and Denmark
Andres Kuningas	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Estonian Ministry of Finance	Head of EU and International Affairs Department	Estonia	Mission to Estonia and Denmark
Morten Niels Jakobsen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danish Prosecution Office	State Prosecutor for Serious Economic and International Crime	Denmark	Mission to Estonia and Denmark
Niels Fastrup	Wednesday, 6 February to Friday 8 February 2019 Committee mission	DR (Danish Broadcasting Television)	Journalist	Denmark	Mission to Estonia and Denmark

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Natascha Linn Felix	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Transparency International Denmark	Chair of the Board	Denmark	Mission to Estonia and Denmark
Helle Munk Ravnborg	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Action Aid Denmark	Chairwoman	Denmark	Mission to Estonia and Denmark
Michael Rasmussen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Danish Bankers' Association (FIDA) Nycredit Realkredit A/S	Chairman Group Managing Director	Denmark	Mission to Estonia and Denmark
Ulrik Nødgaard	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Finance Denmark	CEO	Denmark	Mission to Estonia and Denmark
Sinne Backs Conan	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Finance Denmark	Executive Director European Affairs	Denmark	Mission to Estonia and Denmark
Jesper Nielsen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danske Bank	Interim CEO	Denmark	Mission to Estonia and Denmark
Ronan Peter Coyle	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danske Bank	Head of Business Unit Compliance	Denmark	Mission to Estonia and Denmark
Kim Larsen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danske Bank	Head of Communication and Relations	Denmark	Mission to Estonia and Denmark

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Morten Bødskov	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Danish Parliament	Chairman of The Business, Growth and Export Committee	Denmark	Mission to Estonia and Denmark
Lea Wermelin	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Danish Parliament	Chairwoman of The Fiscal Affairs Committee	Denmark	Mission to Estonia and Denmark
Peter Hummelgaard Thomsen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Danish Parliament	Member of The Business, Growth and Export Committee and The Fiscal Affairs Committee	Denmark	Mission to Estonia and Denmark
Rune Lund	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Danish Parliament	Member of The Business, Growth and Export Committee and The Fiscal Affairs Committee	Denmark	Mission to Estonia and Denmark
Lisbeth Bech Poulsen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Danish Parliament	Member of The Business, Growth and Export Committee and The Fiscal Affairs Committee	Denmark	Mission to Estonia and Denmark
Jesper Berg	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danish Financial Supervisory Authority (FSA)	Director General	Denmark	Mission to Estonia and Denmark
Kristian Vie Madsen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danish Financial Supervisory Authority (FSA)	Deputy Director General	Denmark	Mission to Estonia and Denmark

Name	Date Meeting/Delegation	Organisation	Function	Country	Link
Stig Nielsen	Wednesday, 6 February to Friday 8 February 2019 Committee mission	Danish Financial Supervisory Authority (FSA)	Director, Division for Anti Money Laundering and Counter Financing of Terrorism	Denmark	Mission to Estonia and Denmark
Rasmus Jarlov	Wednesday, 6 February to Friday 8 February 2019 Committee mission	The Danish Parliament	Minister of Industry, Business and Financial Affairs	Denmark	Mission to Estonia and Denmark
Owen Bonnici	Monday, 11 February, 2019 19.00-20.00 Committee meeting	Maltese Ministry of Justice	Minister	Malta	Alleged financial crimes, tax evasion and tax avoidance in Malta
Stephen Grey	Monday, 11 February, 2019 20.00-21.00 Public hearing	Reuters	Journalist Reporter	United Kingdom	Alleged financial crimes, tax evasion and tax avoidance in Malta
Matthew Caruana Galizia	Monday, 11 February, 2019 19.00-21.00 Public hearing	International Consortium of Investigative Journalists (ICIJ)	Journalist and Software Engineer	Malta	Alleged financial crimes, tax evasion and tax avoidance in Malta
Margrethe Vestager	Tuesday, 19 February 2019 17.30 - 18.30 Committee meeting	European Commission (EC)	Commissioner responsible for Competition	European Union	Exchange of views with Commissioner Vestager
María Bardón Rafael	Tuesday, 19 February 2019 18.30 - 19.30 Committee meeting	Ministry of the Treasury	State Secretary	Spain	Exchange of views with María Bardón Rafael, Spanish State Secretary for the Treasury

3. State of play on "Who refused to participate in hearing/delegation and why?"

As of 15 February 2019

TAX3 Public Hearings

Public Hearing on "Combat of Money Laundering in the EU Banking system" of 26 April 2018

Person/Institution	Status	Answer	Reason
Board of ABLV Bank	Invitation sent by email	Declined by email	<i>Mr. Bernis will not be able to attend the hearing on "Combat of Money-Laundering in the EU banking system" on April 26. He did attempt to rearrange his schedule for the date, however, that particular week is proving to be extremely busy as it is the one where everything has to be prepared and finalised to hand over the Bank to the liquidators, therefore, Mr. Bernis is required to be here and attend to these matters.</i>
Pilatus Bank	Several invitations sent by email	No answer received	

Public hearing on "The fight against harmful tax practices within the European Union and abroad" of 15 May 2018

Person/Institution	Status	Answer	Reason
Minister Vladislav Goranov, Bulgarian Finance Minister and Chair of the ECOFIN Council	Invitation sent by letter	Declined	Link to his reply

Public hearing on "Lessons learnt from the Paradise Papers" of 21 June 2018

Person/Institution	Status	Answer	Reason
Appleby	Invitation sent by letter	Declined	Link to his reply
Baker McKenzie	Invitation sent by letter	Declined	Link to his reply

	2nd invitation sent by letter	Declined	Link to his reply
--	-------------------------------	----------	-----------------------------------

TAX3 Meeting of 25 June 2018

Person/Institution	Status	Answer	Reason
Minister Vladislav Goranov, Bulgarian Finance Minister and Chair of the ECOFIN Council	Invitation sent by letter	Declined	Link to his reply
Monika Panayotova Deputy Minister for the Bulgarian Presidency of the Council of the EU	Invitation sent by letter	Declined	Link to her reply

Public hearing on "Golden visas and other national schemes providing tax privileges (free ports, Special Economic Zones)" on 15 October 2018

Person/Institution	Status	Answer	Reason
Director of the Portuguese Immigration and Borders Service	Invitation sent by Letter	Declined by email	<i>Unfortunately the National Director of the Portuguese Immigration and Borders Service, Carlos Matos Moreira, cannot attend this meeting.</i>
CEO of « Le Freeport Luxembourg »	Invitation sent by Letter	Declined	Link to his reply

Mission to the Isle of Man - 22/23 November 2018

Person/Institution	Status	Answer	Reason
Appleby	Invitation sent by Letter	Declined	Link to his reply

Public hearing on “Money laundering cases involving Russian individuals and their effect on the EU”- 29 January 2019

Person/Institution	Status	Answer	Reason
Andreas Gross Former representative of the Council of Europe	Invitation sent by Letter	Declined By email	<i>Mr Gross did not accept the financial conditions of the reimbursement offered by the European Parliament, which would only cover their expenses.</i>
Executive Director of Europol's Financial Intelligence Group	Invitation sent by letter	Declined by email	<i>Europol runs an Analysis Project (AP) on Eastern European Organised Crime (EEOC) which aims at preventing and combating the forms of criminality within Europol's. Through the AP EEOC at Europol, ongoing investigations of EU Member States and associated operational cooperation partners are supported, by sharing sensitive, as well as classified operational information. The Europol Regulation, in Article 19, (...) does not allow for sensitive or classified operational information to be shared with the general public. Europol is not in a position to publicly report about the supported cases by AP EEOC and any related suspected individuals</i>

4. Fact-finding missions of the TAX3 Committee

Mission to Washington D.C. - 16 - 18 July 2018

1. PROGRAMME

Monday, 16 July 2018

Time	Institution/Host	Topics
08:30-10:00	Briefing by David O'Sullivan , EU Ambassador in Washington, and Antoine Ripoll , Head of the EP Liaison Office	<ul style="list-style-type: none"> • Briefing on EU and US matters • Developments in the field of financial market regulations and taxation
10:15-11:30	Meeting with Gary Kalman , Executive Director of the FACT Coalition	<ul style="list-style-type: none"> • Briefing on current US politics involving tax, money laundering, beneficial ownership and related issues; • Different approaches in the fight vs money laundering; • Corporate ownership reporting rules;
11:45-12:45	Meeting with US tax experts Lilian Faulhaber , Associate Professor of Law, Georgetown Law School Eric Toder , Institute Fellow and Co-director, Tax Policy Center	<ul style="list-style-type: none"> • Digital Taxation • OECD BEPS implementation in the US • Public country-by-country reporting of corporate income tax by companies • FATCA • US Tax Reform
14:30-15:30	Meeting with Jamal El-Hindi , FinCEN Deputy Director	<ul style="list-style-type: none"> • EU-US cooperation against money laundering • risk and challenges of cryptocurrencies connected to money laundering • Financial supervision powers of the institution: investigative powers,

		<p>punitive powers, extraterritorial jurisdiction, etc.</p> <ul style="list-style-type: none"> • EU-US cooperation within FATF
16:00-17:15	<p>Meeting with ICIJ journalists</p> <p>Marina Walker, ICIJ deputy director</p> <p>Will Fitzgibbon, ICIJ Reporter</p>	<ul style="list-style-type: none"> • Works done by ICIJ on Panama and Paradise Papers • Cooperation TAX3- journalists • US reaction to Panama and Paradise Papers reaction and eventual differences with EU • Anonymised cases
18:00	<p>Transatlantic Week Opening Reception Hosted by David O'SULLIVAN, EU Ambassador to the US</p>	

* * *

Tuesday, 17 July 2018

Time	Institution/Host	Topics
8:30-9:45	<p>Meetings with International Monetary Fund (IMF)</p> <p>Nadim Kyriakos-Saad</p> <p>Michael Keen, Deputy Director Gerd Schwartz, Deputy Director Victoria Perry, Assistant Director Ruud de Mooij, Division Chief, Tax Policy Division Alexander Klemm, Deputy Division Chief, Tax Policy Division David Amaglobeli, Advisor to the Director</p>	<p>Legal Department:</p> <ul style="list-style-type: none"> • AML aspects of cryptocurrencies <p>Fiscal Affairs Department :</p> <ul style="list-style-type: none"> • Fight against tax evasion and tax avoidance at global level • Spillovers in International Corporate Taxation • Digital taxation
10:20 - 10:45	<p>Rep. Steve Pearce (R-NM), House Financial Services Committee, Chairman of the Subcommittee on Terrorism and Illicit Finance</p>	<ul style="list-style-type: none"> • US Tax Reform • Digital Taxation: reaction of Congress • public country-by-country reporting of corporate income tax by companies: reaction of Congress

		<ul style="list-style-type: none"> • Fight against Money Laundering within the US: corporate ownership reporting rules; shell companies • US reaction to EU and OECD lists of tax havens, sanctions against tax havens, negotiating approach towards countries with potential harmful tax systems, cooperation against proliferation of tax havens • Fight against tax evasion • FATCA: reciprocity in exchange of information?
11:00 - 11:30	Rep. Peter Roskam (R-IL), House Ways and Means Committee, Subcommittee on Tax Policy	<ul style="list-style-type: none"> • US Tax Reform • Digital Taxation: reaction of Congress • public country-by-country reporting of corporate income tax by companies: reaction of Congress • Fight against Money Laundering within the US: corporate ownership reporting rules; shell companies • US reaction to EU and OECD lists of tax havens, sanctions against tax havens, negotiating approach towards countries with potential harmful tax systems, cooperation against proliferation of tax havens • Fight against tax evasion • FATCA: reciprocity in exchange of information?
11:45-12:30	House Ways and Means Committee Barbara Angus , Chief Tax Counsel	<ul style="list-style-type: none"> • US Tax Reform • Digital Taxation: reaction of Congress • public country-by-country reporting of corporate income tax by companies: reaction of Congress • Fight against Money Laundering within the US: corporate ownership reporting rules; shell companies • US reaction to EU and OECD lists of tax havens, sanctions against tax havens, negotiating approach towards countries with potential harmful tax systems, cooperation against proliferation of tax havens • Fight against tax evasion

		<ul style="list-style-type: none"> FATCA: reciprocity in exchange of information?
14:00-15:30	Meeting with Congressional Research Service (CRS) Jane Gravelle , Government and Finance Division	<ul style="list-style-type: none"> US Tax Reform Digital Taxation: reaction of Congress public country-by-country reporting of corporate income tax by companies: reaction of Congress Fight against Money Laundering within the US: corporate ownership reporting rules; shell companies US reaction to EU and OECD lists of tax havens, sanctions against tax havens, negotiating approach towards countries with potential harmful tax systems, cooperation against proliferation of tax havens Fight against tax evasion FATCA: reciprocity in exchange of information?
16:15 - 17:30	Meeting with Apple Phil Bullock , Global Head of Tax (also attending: Julia McRae , Director of Tax, EMEIA) Claire Thwaites , Senior Director Government Affairs, Europe & Russia Noreen Krall , Legal Josh Rosenstock , Director of Communications Christian Riis-Madsen , Legal)	<ul style="list-style-type: none"> Digital taxation Public Country - by-country reporting on corporate income tax impact of their tax planning in EU
17:35-18:15	Meeting with Joshua Kirschenbaum , senior fellow at German Marshall Fund's Alliance for Securing Democracy	<ul style="list-style-type: none"> Proposals for the discussion of a central EU AML authority Covering banks vs non-banks and eurozone vs non-eurozone countries Recent developments in Cyprus, Estonia, Latvia, and Malta Financial intelligence information sharing between the U.S. and the EU

* * *

Wednesday, 18 July 2018

Time	Institution/Host	Topics
08:30-09:30	Meeting with Richard E. Zuckerman , Principal Deputy Assistant Attorney General, US Department of Justice, TAX Division (also attending from the US Dept. of Justice: Travis A. Greaves , Deputy Assistant Attorney General; David A. Hubbert , Deputy Assistant Attorney General; Stuart M. Goldberg , Senior Counselor to the Assistant Attorney General; Eileen M. Shatz , Senior Counselor to the Assistant Attorney General; Charles M. Edgar, Jr. , Counsel to the Principal Deputy Assistant Attorney General; Hilarie E. Snyder , Counsel to the Deputy Assistant Attorney General; Nathaniel S. Pollock , Counsel to the Deputy Assistant Attorney General; Jacob E. Christensen , Counsel to the Deputy Assistant Attorney General; Thomas J. Sawyer , Senior Litigation Counsel; Nanette L. Davis , Senior Litigation Counsel; Mark F. Daly , Senior Litigation Counsel; Kimberle E. Dodd , Attorney)	<ul style="list-style-type: none"> • OECD BEPS implementation and role of the tax division in its enforcement in the US • US Tax Reform with regard to criminal enforcement • Different approaches in the fight vs money laundering; corporate ownership reporting rules; shell companies • Fight against tax evasion and tax avoidance and global cooperation, especially with the EU • Cooperation with US Treasury and distribution of competences
10:15-11:30	US Department of the Treasury I. Tax Policy: Chip Harter , Deputy Assistant Secretary (International Tax Affairs) Dan Winnick , Attorney Advisory, Office of the International Tax Counsel Kamela Nelan , Attorney Advisory, Office of the International Tax Counsel II. Terrorism and Financial Intelligence: Sarah Runge , Director for the Office of Strategic Policy (OSP) – Terrorist Financing and Financial Crimes (TFFC) (also attending: Emery Kobor , Deputy Director for OSP/TFFC Scott Rembrandt , Associate Director for OSP/TFFC	<ul style="list-style-type: none"> • US Tax Reform • OECD works in the field of taxation and particularly BEPS • Digital taxation • US reaction to EU and OECD lists of tax havens, sanctions against tax havens, negotiating approach towards countries with potential harmful tax systems, cooperation against proliferation of tax havens • Public Country by Country Reporting of corporate income tax by companies: reaction in US • FATCA

	Young Lee , Policy Advisor – OSP/TFFC Allison LeBlanc , Policy Advisor – OSP/TFFC Crina Ebanks , Policy Advisor – OSP/TFFC	
12:00-13:00	Meeting with James Brumby , World Bank Governance Director	<ul style="list-style-type: none"> • Fight against tax evasion and tax avoidance at global level • digital taxation • Impact of tax evasion and tax avoidance on developing countries • BEPS implementation and need for more?

2. List of participants

Petr JEZEK, Chair	ALDE
Ludek NIEDERMAYER, Co-Rapporteur	EPP
Jeppe KOFOD, Co-rapporteur	S&D
Ivan ŠTEFANEK	EPP
Paul TANG	S&D
Wolf KLINZ	ALDE
Sven GIEGOLD	Greens
Barbara KAPPEL	ENF
Petr JEZEK, Chair	CS

3. Key Findings from delegation visit:

Main issues discussed:

- The US tax reform might be in some points incompatible with the WTO agreement. However, the US administration does not intend to introduce any change unless it is forced by the outcome of a case litigation.
- There is a need to further clarify the principle according to which "taxation takes place where value is created". Is the place of value creation where an investment is made? Is it where intangible assets are located? Do consumers create value?
- The EU proposals on digital taxation are not well received in the US as well as the state aid cases that included some US companies. They are seen as exclusively targeting US companies and based on false principles.

- On FATCA, it seems unlikely that the current US administration and Congress will commit to a full reciprocal exchange of information on tax matters with the EU.
- There is no appetite in the US for public CBCR or to name and blame countries for bad fiscal practices.
- On beneficial ownership transparency, although in the US this as a State competence (corporate law), there are some moves at federal level, notably following a recent letter sent by the Secretary of State of Delaware to Congress accepting to consider the issue and supporting collecting these data at federal level. The reaction of other US States to this move is critical for further developments on the matter.
- US laws allow for any information exchanged by FINCEN to be used by law enforcement authorities without any additional specific request. FinCEN would favour that this applies also in other countries.
- Cryptocurrencies are increasingly used for money laundering purposes. While the trade of those currencies is already highly regulated in the US, most countries and the EU have not introduced any regulation yet.
- Evidence in the Paradise Papers shows that very well-known banks put intermediaries in difficulties by telling them that they are ultimate beneficial owners (UBO) of a company. Then intermediaries take the risk of starting business with the company because they know that risk is shared with the bank.
- The Panama Papers and the Paradise Paper have not been investigated by the relevant institutions. There has been only very limited reaction by the public.
- There are worrying signals in terms of money laundering in European Eastern Countries.

[LINK TO THE FULL REPORT](#)

Mission to Riga (Latvia) - 30 - 31 August 2018

1. PROGRAMME

Thursday, 30 August 2018

Time	Institution/Host	Address/Tel	Subject
<i>13:45 bus leaving the airport. Transfer to the passenger terminal of the port.</i>			
14:00 - 16:15	Meeting with free ports authorities (including visit of free port) Mr Ansis Zeltins, CEO Edgars Suna, Deputy CEO and the Customs representatives: Mr Lauris Krivans, Head of the Customs Clearance Unit and Customs Process Management and Maris Purins, Deputy Head of Customs Control Points of Riga Customs Control Points' Division of the National Customs Board	<i>Visit of the freeport by boat (20 minutes) followed by meeting.</i>	<ul style="list-style-type: none"> • Transparency of customs freeports
<i>Transfer to EP premises: 30 minutes</i>			
16:45 - 17.45	Meeting with relevant banks involved in ML issues as well as resident banks: The Finance Latvia Association (Association of Latvian Commercial Banks until July 2018)(Board and Council Members invited, main speakers Ms Sanda Liepina and Mr Janis Brazovskis; Swedbank and Luminor bank represented by this entity) ABLV Bank liquidator team represented by Andris Kovalčuks, Arvīds	EPLO office in Riga, Aspazijas bulvāris 28, Centra rajons, Rīga, LV-1050	<ul style="list-style-type: none"> • Compliance with Anti Money Laundering rules

Time	Institution/Host	Address/Tel	Subject
	Kostomārovs and Eva Berlaus		
17.50 – 18.50	Meeting with stakeholders: Ms Sanita Jemberga, Mr Juris Paiders, Ms Liene Gatere	EPLO office in Riga, Aspazijas bulvāris 28, Centra rajons, Rīga, LV-1050	<ul style="list-style-type: none"> • Fight against money laundering, corruption • Golden visas permits • Fight against aggressive tax planning and tax evasion
19:00 - 19.45	Register of Enterprises, responsible for the beneficial ownership register (Ms Guna Paidere, Chief State Notary; Ms Laima Letina, Deputy Head of Legal department)	EPLO office in Riga, Aspazijas bulvāris 28, Centra rajons, Rīga, LV-1050	<ul style="list-style-type: none"> • Beneficial ownership register
<i>Transfer to the hotel and own arrangements for dinner</i>			

* * *

Friday 31st August 2018

<i>Transfer from the hotel to the EP Premises: 30 minutes. Depart from the hotel at 8:15</i>			
8:45 - 10:00	Meeting with representatives of AML authorities Mr Peters Putnins, Chairman, Financial and Capital Market Commission; Ms Ilze Znotina, Chairperson, Office for Prevention of Laundering of Proceeds Derived from Criminal Activity (FIU Latvia)) and Bank of Latvia (Ms Zoja Razmusa, Deputy Governor, currently acting Governor	EPLO office in Riga, Aspazijas bulvāris 28, Centra rajons, Rīga, LV-1050	<ul style="list-style-type: none"> • Anti Money Laundering enforcement • Banking supervision
<i>Transfer to the Parliament of Latvia and security checks: 30 minutes</i>			

Time	Institution/Host	Address/Tel	Subject
10:30 - 11:45	Meeting with National Parliament representatives Defence, Internal Affairs and Corruption Prevention Committee Mr Ainars Latkovskis, Chairman) Budget and Finance Committee; (Mr. Imants Parādnieks, Deputy Chairman, Mr. Ints Dālderis, Secretary	Jēkaba iela 11, Red Hall, Centra rajons, Rīga, LV-1050, Latvia	<ul style="list-style-type: none"> • Fight against Money Laundering • Taxation policy
12.15 – 13:00	Meeting with Minister of Finances Ms Dana Reizniece-Ozola) and the acting director general of the State Revenue Service (Ms Dace Pelēkā)	Smilšu iela 1, Centra rajons, Rīga, LV-1050, Latvia	<ul style="list-style-type: none"> • Fight against Money Laundering • Fight against aggressive tax planning and tax evasion
13:00	<i>End of mission</i>		
13:15 - 13:30	Press conference	EPLO office in Riga, Aspazijas bulvāris 28, Centra rajons, Rīga, LV-1050	Only for the Chair and the Co-rapporteurs

2. List of participants

Petr JEZEK, Chair	ALDE
Ana GOMES	S&D
Jeppe KOFOD	S&D
Dariusz ROSATI	EPP
Emil RADEV	EPP
Wolf KLINZ	ALDE
Molly SCOTT CATO	Greens
Paloma LOPEZ BERMEJO	GUE
Mario BORGHEZIO	ENF

3. Key Findings from delegation visit:

- The Port Authority does not check the origin of funds invested in the Port. However, the Port Authority claims that this check is made by the bank of the company investing in the Port. Customs only is allowed to make checks on goods entering the Freeport. 60 customs officials are based in the free port. Goods stay in the Freeport for a short period of time; the Freeport is not used for long-term storage of goods. However, there were situations when a company was not accepted to conclude a contract with the Freeport because of risk of money laundering.
- Fight against ML is very high on the political agenda. Many reforms have been undertaken in the recent years and months with already concrete results visible (decrease of shell companies and non-residents funds).
- Latvia was not the final destination of dirty money. Latvia was a state of transit and funds that left Latvia are now elsewhere in the EU and Europe. Destination countries include Cyprus, Malta, Austria and in particular Switzerland and the UK.
- Latvia has introduced a law banning shell companies that exist for money transfer rather than real economic activity. Many institutions met recommend this law being introduced at EU level. Many also recommend AML being regulated in Europe by a Regulation instead of a Directive to ensure consistency. They also favour the set-up of an EU FIU.
- Latvia introduced a public, online beneficial ownership register at the end of 2017. Every legal person has to register. It is a criminal offence to fill in wrong information in the register. The quality of data is reduced when it comes to non-residents owners.
- The Moneyval report is in general positive on national laws introduced in Latvia but very negative on the implementation and enforcement sides.
- The Golden Visas programme is declining because it is more expensive than in other EU countries Latvian experts regret that no information has been made public on who obtained visas in the framework of the Golden Visas programme.
- Many persons met call for the fight against money laundering to be dealt with at EU level, which could also include the ECB.

[LINK TO THE FULL REPORT](#)

Mission to Douglas (Isle of Man) - 22 - 23 November 2018

1. PROGRAMME

Thursday, 22 November 2018

Time	Institution/Host	Subject
17.00 - 18.00	Meeting with Paul Beckett, Senior Counsel at Mannbenham Advocates and author of different books and articles on the impact on tax havens on international human rights	<ul style="list-style-type: none"> • Fight against money laundering • Fight against corporate and individual tax evasion • Transparency of beneficial ownership • VAT
18.10 - 19.10	CANCELLED - Meeting with Appleby Ms Faye Moffett, Managing Partner	<ul style="list-style-type: none"> • Fight against money laundering, tax evasion and tax avoidance • Transparency of beneficial ownership
19.45 - 22.00	Working dinner with: Hon Howard Quayle MHK, Chief Minister Hon Alfred Cannan MHK, Minister for the Treasury Hon Laurence Skelly MHK, Minister for Enterprise Mr Will Greenhow, Chief Secretary Walter Wannenburgh, Solicitor General Ms Sheila Lowe, Chief Financial Officer Treasury Ms Sandra Skuszka, Collector of Customs and Excise Isle of Man Mr Paul Martin, Deputy Assessor of Income Tax, Treasury Mr Michael Crowe, Chief Executive Isle of Man Finance Agency Ms Della Fletcher MBE, Executive Director, Crown and External Relations Michael Vercnocke, Head of Brussels Office	<ul style="list-style-type: none"> • Fight against money laundering • Fight against corporate and individual tax evasion • Transparency of beneficial ownership • VAT

Friday, 23 November 2018

Time	Institution/Host	Subject
8.00 - 9.15	Meeting with: Mr John Quinn, HM Attorney General Gary Roberts, Isle of Man Constabulary representative Ms Lindsey Bermingham, Director, Isle of Man Financial Intelligence Unit Ms Karen Ramsey, Head of AML/CFT Policy, Isle of Man Government	<ul style="list-style-type: none"> • Fight against money laundering • tax evasion and tax avoidance
09.30 - 10.45	Meeting with: Hon Alfred Cannan MHK, Minister for the Treasury, Mr Paul Martin, Deputy Assessor of Income Tax, Treasury Ms Sandra Skuszka, Collector of Customs and Excise	<ul style="list-style-type: none"> • Fight against money laundering • Fight against corporate and individual tax evasion • Transparency of beneficial ownership • VAT
11.00 - 12.15	Meeting with: Ms Lillian Boyle, Chair, Isle of Man Financial Services Authority Mr Tom Maher, General Counsel, Isle of Man Financial Services Authority Ashley Whyte Manager in the AML Unit of the Isle of Man Financial Services Authority Ms Roxanne Oldham, Head of Policy and Authorisations Division, Isle of Man Financial Services Authority Mr Ron Spencer, Chair of the Isle of Man Gambling Supervision Commission Mr Steve Brennan, CEO, Isle of Man Gambling Supervision Commission Mr Mark Rutherford, Director of Policy and Legislation, Isle of Man Gambling Supervision Commission	<ul style="list-style-type: none"> • Fight against money laundering • Fight against corporate and individual tax evasion • Transparency of beneficial ownership • VAT

Time	Institution/Host	Subject
12.30 – 14:00	Lunch Meeting with Board of the Island of Man Society of Chartered Accountants, Isle of Man Branch of the Council of the Trust and Estate Practitioners, and Island of Man Law Society Council	<ul style="list-style-type: none"> • Fight against money laundering • Fight against corporate and individual tax evasion • Transparency of beneficial ownership • VAT
14.15 – 14.45	Tour of Tynwald, House of Keys and Legislative Chamber led by Hon Stephen Rodan MLC, President of the Tynwald	
14.45-15.45	Meeting with Members of Tynwald: Economy Policy Review Committee, Public Accounts Committee	<ul style="list-style-type: none"> • Fight against money laundering • Fight against corporate and individual tax evasion • Transparency of beneficial ownership • VAT
16.00-17.00	Meeting with Mr Chris Till, President of the Isle of Man Bankers association, and with representatives on the Isle of Man of RBS, Lloyds, Barclays and HSBC	<ul style="list-style-type: none"> • Fight against money laundering • Fight against corporate and individual tax evasion • Transparency of beneficial ownership
End of mission		

2. List of participants

Petr JEZEK, Chair	ALDE
Ana GOMES, 4th Vice-Chair	S&D
Tom VANDENKENDELAERE, Vice Coordinator	EPP
Nils TORVALDS, Coordinator	ALDE
Arndt KOHN	S&D
Matt CARTHY	GUE/NGL

3. Key Findings from delegation visit:

- The Isle of Man (IoM) economy is not captured by the financial sector, unlike Caribbean tax havens, as there are 10 sectors of economic activity on the island, and only one of them is finance. Other important sectors, for instance, are e-gambling or bio management.
- The problem of international taxation is the “beneficial ownership avoidance”, which is created by the financial and tax industries. The lack of Ultimate Beneficial Ownership’s (UBO) knowledge opens the door not only to tax evasion, but also to terrorism financing, “dark web” activities and other criminal activities.
- The Isle of Man legislation is largely aligned with international standards, but authorities confirm that they will not go beyond these in order to remain competitive.
- In regards to the UBO transparency, the UBO register is not public, but authorities ensure the data is accurate and available for the authorities and taxation purposes. The government insisted that public registries are not compulsory as per international standards, and there is no added value in granting public access to the information.
- The purpose of the “Non Charitable Purpose Trust” (NCPT) is to hide UBO information; it is a controversial instrument, which raised many questions. The Isle of Man government and other local stakeholders guarantee that this legal instrument does not pose aggravated risks, since the service provider must collect and supply BO information, if requested.
- Regarding the enforcement procedure initiated by the European Commission concerning abuse of VAT rules, the Manx authorities believe there is no infringement on their side since they put in place controls to guarantee that the aircrafts, which benefit from VAT deduction, are actually used predominantly for business purposes by the final owner.
- On the use of letterbox companies by big corporations on the Isle of Man, with the purpose of avoiding tax in other jurisdictions, Manx authorities sustained that they are amending their legislation to ensure that any company established on the island fulfils the “economic substance” requirements. A new law should be introduced by March and ensure compliance with the EU standards. With an introduction of this law, Manx authorities expect to soon be out of the EU list on Non-Cooperative Jurisdictions.
- The local FIU recommends multilateral exchange of information, and better feedback from foreign counterparts on the use of information supplied.
- Since 2008, the banking industry has dramatically changed. There are less licenses now than in 2008 but no decrease of deposits since the implementation of the Common Reporting Standard.
- All banks on the IoM are global banks; they respect global standards, while only respecting local standards if they are stronger than global ones.

[LINK TO THE FULL REPORT](#)

Mission to Estonia and Denmark -6-8 February 2019

1. PROGRAMME

Wednesday, 6 February 2019 - Tallinn, Estonia

Time	Institution/Host	Subject
13:45 - 15:00	Meeting with: Mr Sulev Vedler, Journalist at Ekspress Mr Harry Tuul, Journalist at EESTI Meedia	Fight against money laundering and terrorism financing in Estonia Money laundering through financial institutions in Estonia, with particular attention to the Danske Bank case Protection of journalists and whistle-blowers in Estonia Tax evasion and tax avoidance in Estonia
15:00 - 16:15	Meeting with Mr Frederik Bjørn, Head of the Baltics and Russia, Danske Bank Mr Ramūnas Bičiulaitis, Head of Danske Bank Baltic branches Mr Darius Jasinskis Head of the Estonian branch, and Mr Kim Larsen, Head of Communication and Relations	Danske Bank case and measures put in place in its Estonian branch to prevent money laundering
<i>Transfer to Estonian Financial Supervisory Authority</i>		
16:30 - 17:45	Meeting with Mr Kilvar Kessler, Chair of the board of Finantsinspektsioon (Estonian Supervisory Authority) Mr Andre Nõmm, Member of the Management Board, Mr Matis Mäeker, Head of AML/CFT and PSP Supervision Department, and Ms Livia Vosman, Head of Communication	Role of the Estonian Supervisory Authority in the fight against money laundering, with particular attention to the Danske Bank case and cooperation with the Danish Supervisory Authority Cooperation with other stakeholders, particularly enforcement authorities and Estonian FIU
<i>Transfer to Office of Estonia Prosecutor General</i>		

Time	Institution/Host	Subject
18:00-19:15	Meeting with: Ms Lavly Perling, Estonia Prosecutor General, and Mr Marek Vahing, State Prosecutor Mr Madis Reimand, Head of the Estonian Financial Intelligence Unit Mr Aivar Alavere, Head of Central Criminal Police	Role of the Prosecutor General's Office, Estonian FIU and Criminal Police in the fight against money laundering in Estonia, with particular attention to the Danske Bank case Cooperation with the Estonian Financial Supervisory Authority and with other Member States' FIUs and police forces State of play of Estonian AML/CTF legislation
<i>Transfer to hotel</i>		

* * *

Thursday, 7 February 2019 - - Tallinn, Estonia

Time	Institution/Host	Subject
8:15	Transfer to Estonian Parliament	
8:30 - 9:30	Meeting with: Mr Toomas Tõniste, Estonia Minister of Finance, and Mr Märten Ross, Deputy Secretary General on Financial Services Mr Dmitri Jegorov, Deputy Secretary General on Taxation Mr Toomas Vapper Mr Andres Kuningas, Head of EU and International Affairs Dept. Mrs Ivi Heldna, Head of the Public Relations Department Ms Ülle Eelmaa, lawyer involved in AMLD4-5 transposition	 Fight against money laundering in Estonia State of play of transposition of 4AMLD and plans for transposition of 5AMLD CumEx and administrative cooperation with other Member States Fight against tax fraud and tax avoidance in Estonia
9:30 - 10:00	Press conference (Minister with Chair and Co-rapporteurs)	
Transfer to Tallinn Airport		

* * *

Thursday, 7 February 2019 - Copenhagen, Denmark

17:30 - 18:15	Meeting with Mr Morten Niels Jakobsen, State Prosecutor for Serious Economic and International Crime	<p>State of play of the Danske Bank case</p> <p>State of play of Danish AML/CTF legislation</p> <p>CumEx</p> <p>Cooperation with authorities of other Member States and third countries</p>
<i>Transfer to hotel</i>		

* * *

Friday, 8 February 2019 - Copenhagen, Denmark

Time	Institution/Host	Subject
8:00	<i>Walking from hotel to EPLO</i>	
8:30 - 9:45	Meeting with: Mr Niels Fastrup, journalist at DR (Danish public television), Ms Natascha Linn Felix , Chair of the board Transparency International Denmark Mr Christian Ougaard, Board Member, Transparency International Denmark Ms Helle Munk Ravnborg, Chairwoman, Action Aid Denmark Mr Lars Koch, Policy Director, Action Aid Denmark	<p>Fight against money laundering and terrorism financing in Denmark, with particular attention to the Danske Bank case</p> <p>CumEx</p> <p>Protection of journalists and whistle-blowers in Denmark</p> <p>Tax evasion and tax avoidance in Estonia</p>
09:45-10:45	Meeting with Mr Michael Rasmussen, Chairman of the Danish Bankers' Association (FIDA), Group Managing Director of Nykredit Realkredit A/S, and Mr Ulrik Nødgaard, CEO of Finance Denmark, Ms Sinne Backs Conan, Executive Director European Affairs, Finance Denmark	<p>Role of the Danish Bankers' Association (FIDA) in the fight against money laundering and terrorism financing</p> <p>State of play of the Danish AML/CTF legislation</p> <p>CumEx</p>

2. List of participants

Petr JEZEK, Chair	ALDE
Ana GOMES, 4th Vice-Chair	S&D
Jeppe KOFOD, Co-Rapporteur	S&D
Dariusz ROSATI, Coordinator	EPP
Wolf KLINZ, Shadow Rapporteur	ALDE
Tunne KELAM	EPP

[LINK TO THE FULL REPORT](#)

V. LIST OF STUDIES

1. Studies provided by the European Parliamentary Research Service (EPRS)

18 October 2018	Citizenship and residency by investment schemes in the EU: state of play & impacts	Link to the Study
18 October 2018	Money Laundering and tax evasion risks in free ports and customs warehouses	Link to the Study
18 October 2018	An overview of shell companies in the EU	Link to the Study

2. Studies provided by the Policy Department "A" for Economic, Scientific and Quality of Life

7 June 2018	Cryptocurrencies and blockchain	Link to the Study
10 October 2018	VAT fraud: economic impact, challenges and policy issues	Link to the Study
21 February 2019	Impact of digitalisation on international tax matters: challenges and remedies	Link to the Study