

**FORM FOR TABLING A QUESTION FOR
ORAL ANSWER WITH DEBATE (Rule 136)**

Select only one addressee:

COUNCIL

COMMISSION

VICE-PRESIDENT / HIGH REPRESENTATIVE

AUTHOR(S): Committee on Economic and Monetary Affairs/Subcommittee on Tax Matters

SUBJECT: On Reforming the EU list of tax havens
(please specify)

TEXT:

The European Parliament has repeatedly stressed the need for a review of the EU listing process of non-cooperative jurisdictions for tax purposes to improve its transparency, the criteria used, and the effectiveness of associated defence measures. In the same vein, the European Commission has launched a communication on 'Tax Good Governance in the EU and beyond' where it advocates for a review of this list. The Commission stresses in its communication the need to update the tax good governance criteria to reflect the latest international developments in the fight against tax avoidance and evasion, including on beneficial ownership and on minimum effective taxation, and the importance of ensuring that the reviewed criteria are applied widely enough to capture all risks, such as those posed by broad exemptions. The Commission concedes that the coordinated approach on defensive measures goes in the right direction but that it lacks ambition and may consider a legislative proposal for coordinated defensive measures. The Commission communication was published in July 2020 but almost six months later, there is no information available of how these recommendations have been received by the Council. In light of the above considerations, what is the Council's position on the Commission's recommendations and can the Council explain the current state of play as regards transparency and the review of the criteria? How does the Commission analyse the reception of its proposals by Member States? How do the Council and the Commission intend to review the EU listing process in light of the discussions at OECD level, particularly on a minimum effective tax rate? Could the Council explain why Member States show low ambitions as regards a coordinated approach to defensive measures, with the first measures taken in 2017 and already updated in 2019? Do the Council and Commission agree that a legislative proposal may prove necessary?

Signature(s):

Date:

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