



24.3.2023

MISSION REPORT

following the fact-finding visit to Washington DC (USA) from 18 to 22 July, 2022, to raise awareness and discuss about the impact of the US Foreign Account Tax Compliance Act (FATCA) on EU citizens and hold exchange of views with representatives from the US Congress and the US Government to find concrete solutions for the problems of the numerous EU citizens and their family members impacted by the extraterritorial application of citizenship-based taxation, as raised in Petitions Nos: 1088/2016, 1470/2020, 0323/2021, 0394/2021

Committee on Petitions

Members of the mission:

Yana Toom	(Renew) (Leader of the mission)
Alexander Bernhuber	(PPE)
Cristina Maestre Martín De Almagro	(S&D)
Marc Angel	(S&D)
Ulrike Müller	(Renew)
Kosma Złotowski	(ECR)
Mario Furore	(NI)

Introduction

The US' Foreign Account Tax Compliance Act (FATCA), obliges European and other foreign financial institutions to report all holdings of their customers who have or have had links to the USA to the US tax authorities. FATCA is implemented through intergovernmental agreements (IGAs), which the United States has bilaterally negotiated with 113 countries, including almost all Member States. FATCA was purportedly targeted at fighting tax evasion by US-resident taxpayers, but in practice, it has affected a large number of European citizens, in particular 'accidental Americans', citizens who received American citizenship upon their birth on US soil or through their American parents, but who have virtually no connection to the US, as well as their non-US family members. Because the legislation imposes severe financial consequences (a percentile amount on the value of US assets) for non-compliance by financial service providers with the requirements imposed by FATCA, it results in a number of financial institutions avoiding all commercial business with customers presenting any US connection, whether real or not. Such discrimination can cause breaches to the Payment Accounts Directive¹ under which all residents in the EU have the right to a payment account with basic features. Another problem faced by residents, financial institutions and governments of the EU Member States in relation to FATCA involves reporting data in the absence of a US tax identification or social security number. In spite of the relief measures taken thus far by the US authorities as regards individuals with US nationality wishing to relinquish their US nationality (measures previously reported by the Commission services to the Committee on Petitions (PETI)), EU citizens with US nationality are still experiencing concrete difficulties (e.g. complex procedures and high renunciation fees – around USD 2 300). The US Internal Revenue Service (IRS) has indicated its willingness to better understand the circumstances under which foreign financial institutions (FFIs) are not able to report a taxpayer identification number (TIN). The IRS has indicated that such information will allow the US administration to further consider whether additional measures could be taken to encourage TIN reporting, and whether additional relief could be provided to FFIs or US taxpayers resident abroad.

Given that FFIs must report financial data about customers with ties to the US, questions have also been raised about compliance with EU privacy regulations, including Article 96 of the General Data Protection Regulation (GDPR)² and Article 61 of the Law Enforcement Directive (LED)³. According to these articles, existing international agreements involving international transfers of personal data that comply with Union law as applicable prior to the entry into force of the GDPR or the LED remain in force until amended, replaced or revoked.

The European Data Protection Board (EDPB) considers that, in order to ensure that the level of protection under the GDPR and the LED is not undermined when personal data is transferred outside the EU, consideration should be given to bringing these agreements in line with the

¹ Directive 2014/92/EU of the European Parliament and of the Council of 23 July 2014 on the comparability of fees related to payment accounts, payment account switching and access to payment accounts with basic features (OJ L 257, 28.8.2014, p. 214).

² Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

³ Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA (OJ L 119, 4.5.2016, p. 89).

GDPR and LED where this is not yet the case.

On that basis, the EDPB also invited the Member States to assess and, where necessary, review their international agreements that involve international transfers of personal data, such as those relating to taxation (e.g. to the automatic exchange of personal data for tax purposes) to determine whether further alignment with current EU legislation, case-law and EDPB guidance may be needed.

As also indicated in the EDPB statement, national data protection authorities, as the enforcers of data protection rules, have a fundamental role in providing assistance and advice to Member State authorities in this context.

Petitions and petitioners

The following petition served as the basis for this fact-finding visit:

- Petition No 1088/2016 by Mr J.R. (French) on the US' Foreign Account Tax Compliance Act's (FATCA) alleged infringement of EU rights and the extraterritorial effects of US laws in the EU;
- Petition No 1470/2020 by Ronald Ariës (Dutch) on problems with FATCA following a change of bank;
- Petition No 0323/2021 by G.L. (French), bearing four signatures, on alleged infringement of certain rights of bi-national European/American citizens resulting from FATCA;
- Petition No 0394/2021 by Lee Nicholas (American) on exemption of US nationals from PRIIPS regulations due to FATCA.

Summary account of meetings

Monday 18 July 2022

15.45 - 16:55

Elise BEAN, Former Staff Director and Chief Counsel, US Senate Permanent Subcommittee on Investigations

Members of the PETI delegation were briefed by Ms Bean about the genesis of FACTA. Ms Bean noted that the reason for the drafting of the legislation was to combat tax avoidance and tax evasion by high net-worth US citizens who exploited loopholes to hide assets from US fiscal authorities by acquiring resident status and financial services in countries outside the US. Members were told that FATCA was instrumental in forcing financial institutions and US citizens to unveil assets previously hidden from the IRS or in leading to their repatriation. Ms Bean stressed that lower net-worth individuals or normal citizens only face a slight administrative burden to conform with FATCA, as there are relatively high thresholds for assets above which the US would

actually deploy extraterritorial taxation. Ms Bean also questioned the veracity of reports of ordinary citizens resident in the EU being refused banking services.

During the questions and answers session, the following Members of the Delegation asked questions or made comments:

Yana Toom asked the interlocutor if she did not think that the scope of FATCA captured too broad a group of people for whom it was not necessarily intended to be subject to the legislation and whether the IGAs signed by the US bilaterally with other countries were identical. She also noted of some EU citizens with US links, or double citizens who have been refused banking services. Ms Toom also asked about the lack of proportionality of the data that is being sent from the EU to the US. She asked for data on the quantitative effects of FATCA.

Marc Angel commented that there was a lack of proportionality in the application of FATCA. He asked whether the Common Reporting System (CRS) of the Organisation for Economic Co-operation and Development (OECD) was not a stronger instrument than FATCA. He asked about the accidental Americans who did not have TINs and were refused banking services. He also asked if there was any willingness to improve on the proportionality of data exchanges under FATCA.

Alexander Bernhuber asked whether it was optional for banks to participate in FATCA and whether all EU countries had signed IGAs for FATCA.

Ms Bean noted that there were some pieces of the IGAs that were slightly different, but without significant variations. She expressed her doubts as to whether the refusal to provide banking services was a result of FATCA and whether it was widespread. She also noted that the data being exchanged was restricted to tax authorities for the purpose of combating illegal practices. As such, she noted that privacy protection was superseded by law-enforcement investigations. She noted that most dual citizens were not subject to FATCA, since there were thresholds under which no taxpayer was obliged to report (USD 50 000 in cash or assets for US residents and significantly higher thresholds for non-US residents). She highlighted that most large banks had registered under FATCA, so they were compliant and as such there should not be problems in providing services. For the CRS vs FATCA information exchange, she noted that the CRS asked for additional information compared with FATCA, including account balance and beneficial ownership. FATCA would not provide account balance, but instead income earned, which in her view was a deficiency, as many criminals exploited this by opening non-interest bearing accounts. In Ms Bean's view, the penalty towards financial institutions in FATCA did not exist in the CRS. Regarding TINs, she noted that it was a fairly easy process to get one. Ms Bean noted that while it was optional for banks to sign up to FATCA, most did, as most of the EU had signed IGAs. She noted that data on FATCA effects was very sparse, verging on non-existence. She also stressed that individuals did not need to do any of the reporting, as the financial institutions were the ones that had to do so. Penalties were imposed on the financial institutions not on individuals, she added. She recognised that US citizenship legislation was deficient and she expressed her belief that there was willingness to improve the burden when it came to accidental Americans. She concluded that FATCA resulted in a high level of tax compliance. Ms Bean concluded that the lobbying against FATCA originated with high net-worth US individuals, and although the initial iteration of FATCA did cause distress to normal citizens, this was no longer the case. Ms Bean agreed that there should be some degree of proportionality for penalties for small and inadvertent non-compliance by citizens. She also mused that a declaration renouncing citizenship at birth should also be an option available to

parents of infants born on US soil.

17:00 - 18:00

European Parliament delegation meeting with Stavros LAMBRINIDIS, EU Ambassador to the USA (alongside the members of the European Parliament Delegation for relations with the US)

The Ambassador briefed Members on the political situation in the USA, which was marked by partisan division and the challenges faced by the US political establishment following the January 6 rioting in and around the Capitol. He gave insight into some of the constitutional issues on the docket of the US Supreme Court. On the subject of EU-US relations, Ambassador Lambrinidis noted that the Biden administration was engaging more and was more forthcoming with international partners, such as the EU, that bilateral relations between the two were better than ever and that the perception of the European Parliament had improved markedly in recent years. There was awareness on the US side of the important legislation that Parliament had passed recently. Members were also informed of the efforts that the EU delegation had put in since the adoption of FATCA to impress upon the US counterparts the need to mitigate its adverse effects on ordinary citizens with residence in the EU and with links to the US. Ambassador Lambrinidis noted that, in the recent period, there seemed to be an openness to addressing the issues caused by FATCA. Mr Lambrinidis highlighted one of the challenges that the Biden administration faced, namely getting Congress to confirm commitments that the President had made, especially in the light of the midterm elections. He stressed that Russia's aggression towards Ukraine had changed the foreign affairs stance of the US somewhat, which was now devoting more of its attention to Europe. He also gave an assessment of the US economic situation, which was dealing with inflationary pressure.

During the questions and answers session, the following Members of the Delegation asked questions or made comments:

Marc Angel asked whether the US counterpart knew who to contact when they wanting to reach out to the EU. He also noted that having women's rights high on the agenda would help Democrats in the upcoming midterm elections.

Radoslaw Sikorski Queried the Ambassador about the US view of the Russian aggression against Ukraine.

Ambassador Lambrinidis answered the Members' queries by noting that the improvement in EU-US relations made holding political discussions on a regular basis more reliable. He also noted that there was an initial backlash against Democrats in relation to some cultural, gender and political debates in some of the more conservative parts of the US, but that this may not have serious effect on the midterm elections.

09.30 - 10:15

Welcome by Joseph DUNNE, Head of the European Parliament Liaison Office in Washington DC

Mr Dunne welcomed the first ever visit by Members of the PETI Committee to Washington DC. He commended the Members on having already had an effect on the US side by

organising the fact-finding visit on FATCA. He gave a brief history of the establishment of the European Parliament Liaison Office (EPLO) and its activities, which included frequent exchanges on policy, awareness-raising on issues of particular importance to Parliament. EPLO's mission was also to improve relations with the US Congress. Mr Dunne built on the briefing of Ambassador Lambrinidis on the US political situation and the legislative priorities of the Biden administration, a process that was fraught with difficulties owing to the extreme small majority of Democrats in the Senate. He noted that bipartisan voting on legislation had practically stopped in recent years. He also noted the presidential power to issue executive orders, through which legislation could be passed, but it could be reversed by Congress. Mr Dunne informed Members about the internal turmoil in both political parties as regarded their respective presidential candidates for the 2024 presidential race. He noted that one of the rare points of agreements between the US parties was their stance towards China. Mr Dunne stressed that the US side considered that recent EU legislation, such as the Digital Markets Act, had unfairly target US tech companies. He also highlighted that, as opposed to Parliament, the committee structure of Congress was much weaker and that the leaders of Congress held the real legislative power, while the typical member of Congress usually operated in isolation, except for the votes.

During the questions and answers session, the following Members of the Delegation asked questions or made comments:

Marc Angel asked about the reasons why members of Congress seldom visited the European Parliament and whether there was a homologue of Mr Dunne at the US representation to the EU in Brussels. He also asked about the focus on women's rights following the overturning of legislation guaranteeing the right to abortion.

Yana Toom noted that, as regards FATCA, the EU had failed to get a negotiating mandate. She also asked about Mr Dunne's view on the chances of success in getting improvements to the application of FATCA. Ms Toom asked whether possible Republican control of the US Government would lead to a change in the US stance towards the Russian aggression against Ukraine. She asked about the occasional effects of Parliament criticism of certain US policies.

Ulrike Müller asked about the legislative gridlock, where legislation was nigh impossible to pass and she expressed her concern that this impeded crucial legislation, including on combating global warming, from being passed.

Mr Dunne responded that the US Congress had a very limited number of standing delegations, which was the main reason. The structure tasked with interaction was the Transatlantic Legislative Dialogue. The US side had friendship groups, which were not very prominent in their activities. Congressional delegations were sent under the control of the State Department and in cooperation with the military. Their way of operating was not very transparent, which made interaction challenging. Mr Dunne also mentioned that there was a lot of interest in the European Parliament's organisation, as there was a need to reform the organisation of Congress. Some visits by members of Congress could be an improvement, if Parliament could allocate financial resources for this. He noted that, although an office had been offered in Parliament for the US side, the offer had not been acted on. Bills tabled in Congress in 2010 and 2011 to establish an office in Brussels had not gained a majority. He noted that the war in Ukraine had brought the EU and US closer together and that support for Ukraine in the US was bipartisan. At the same time, Republicans were only giving qualified support for the effort. Mr Dunne stressed that the PETI approach on FATCA of reaching out to individual Members was the right

strategy and that the PETI interlocutors were very senior and prominent Members and that, as such, they were the correct entry point to the legislative branch. He also noted that the executive was relatively powerful in the US system and that planned meetings with the administrative side were very important. He also warned about the risks to transatlantic relations should a Republican majority return to Congress. Mr Dunne stressed the need for more dialogue, while also acknowledging the need to punctually raise issues of concern. Mr Dunne informed the Members that the legislative system was blocked and that the system was not delivering. Mr Dunne answered that women's rights were high on the agenda and were a major political battlefield.

10:30 - 12:00

Exchange of views with tax counsellors at EU Member State embassies in the US working on FATCA

Tax attachés shared their views with Members on issues related to the application of FATCA, ranging from the lack of reciprocity on the exchange of information, the difficulties faced by citizens in obtaining banking services, the obligation to fill out tax returns, the costs and hurdles involved in achieving compliance, including obtaining a TIN, and the complexities and costs involved in giving up US citizenship. They noted that the US Treasury had made proposals for improvement, as part of the 'Green Book' proposals (proposals for legislative measures), yet these had not moved forward in Congress. The importance of the Treasury compliance guidelines was highlighted, as was the fact that these guidelines would soon lapse. The Commission representative noted that there had been achievements in improving the situation in recent years, but that there remained a lot to improve upon. All the interlocutors agreed that there were indications that the US side had recently become more receptive to this issue. The tax attachés also highlighted the fact that citizens were not the only ones to encounter compliance challenges concerning FATCA, as EU banks did as well. They highlighted that the EU had also made proposals on bank compliance and that guidance on compliance from the Treasury would be most welcome. The Irish representative gave anecdotal evidence of a bank exiting Ireland and its clients being redistributed to other banks, some of which refused to provide services to some citizens they suspected could have links to the US. They concluded by noting that, in the medium and long term, there would be a need to change FATCA itself, as it would have to account for digital currencies and crypto assets.

During the questions and answers session, the following Members of the Delegation asked questions or made comments:

Yana Toom asked whether the IGAs that the EU Member States signed were identical. She asked whether there was data on how many US citizens would want to give up citizenship and whether the interlocutors had any concrete examples involving individual citizens. She also asked whether the FATCA thresholds meant that most citizens were excluded from its application. She also raised the issue of the IGAs and the fact that the disproportionate exchange of data was not compliant with the GDPR and did not have to be, as the IGAs had been signed before the GDPR had come into effect. She asked whether there was any scope for improving the data exchange situation mandated by FATCA.

Marc Angel asked about the difficulties in getting a TIN and about any concrete examples of citizens being refused services. He also asked about whether FATCA or the CRS was more wide-reaching and which one involved a greater information exchange. He inquired whether

the French Presidency efforts on FATCA had had any results.

Cristina Maestre raised the issue of perception, namely whether there was a risk that the EU side would be diminished by the perception of trying to lobby for high net-worth individuals. She also asked about the cost and complexity in giving up the US citizenship, as well as about the thresholds set in the legislation. She asked whether the vast amounts of data collected by the US side was overwhelming for them and whether the EU side should instead focus on the thresholds.

Alexander Bernhuber asked whether the interlocutors had any knowledge about whether FATCA had been effective in catching the large tax avoiders/evaders or whether it had brought in significant extra tax revenue.

The interlocutors responded that all the agreements were the same in substance, but had small variations based on specificities, like different kinds of bank accounts, financial products, legal bases and the like. All the agreements had the ‘most favoured nation’ clause, so if any facilitation was offered to any country involved, it would automatically apply to all other countries as well. They also noted that FATCA concerned only US citizens, whereas the CRS concerned all those countries’ citizens that signed up to it. They also noted that there were two levels of compliance, namely model one in which the information was reported to the country which then sent it over to the US and model two in which the financial institutions transferred the data directly to the US. They reiterated that the citizens under the jurisdiction of FATCA did face difficulties, as they needed to do tax returns and hire professionals to assist with compliance. There was no scope for reaching a solution on a single country basis, owing to the ‘most favoured nation’ clause. Reciprocity was also important as, although the IRS received the data, it made it available to other US institutions. The tax attachés also responded that there was no reliable data on the number of citizens in the EU affected by FATCA. As for concrete examples, they noted that there were many, including jurisprudence in the Netherlands. People born in the 1980s and 1990s had not necessarily received a TIN and sourcing a birth certificate could be extremely difficult for people resident in Europe. They noted that the tax code itself was the source of the problem, but that changing it was nigh impossible. The tax attachés responded that the FATCA thresholds still did not mean that banks did not have to perform due diligence on their US-linked clients, including in order to be certainty whether the particular client needed to be reported or not. They also noted that the OECD’s CRS was itself a result of the deployment of FATCA. The Irish tax attaché noted that there was anecdotal evidence of at least two citizens turning to the Irish Parliament for assistance, as they had been refused banking services. The interlocutors noted that there was a lack of statistical data on the effects of FATCA.

On GDPR compliance, they noted that compliance issues were unclear and unlikely to be improved, as access to personal data was theoretically for law-enforcement purposes and, as such, the US counterpart could argue that FATCA did not pose compliance issues. The French tax attaché stated that the ‘Green Book’ proposals and additional guidance could be a result of the push by the French Presidency.

16:30 - 18:00

Roundtable Discussion with experts and stakeholders on FATCA

Interlocutors outlined that the jurisdiction of FATCA included accidental Americans and

Americans working abroad in unintended ways, leading to problems in compliance. They also informed members that the IRS did not have the capacity to process all the data being transmitted as part of the data exchange to ensure FATCA compliance. In the beginning, those subject to FATCA had had to pay high penalties, even on small amounts of tax due, with a regressive penalty, whereby small amounts of tax had sometimes been assigned penalties of more than six times the sum owed, while high net-worth individuals had only faced penalties of up to three times the amount owed. One of the interlocutors, who had previously served as the in-house taxpayer advocate at the IRS, had made administrative and legislative recommendations to Congress, . One of the recommendations had been to exclude bona fide residents abroad, yet this had not been adopted. Another recommendation had been on the streamlining of reporting, whereby the IRS and the Treasury would have accepted reporting to the other. This latter recommendation had not been adopted either. The tax experts and stakeholders also stated that the administration of FATCA by the IRS was severely deficient, according to the US Government Accountability Office and the Treasury Inspector General for Tax Administration as well, as both had noted that revenue projections that had been made for FATCA had never been met and that the IRS was not pursuing a strategic plan for FATCA, but was instead engaging in ‘campaigns’. No evidence of generated tax revenue existed. The data from the IRS was of low value. The interlocutors stressed that the effort needed for compliance was disproportionate to the gains realised through FATCA. There was also a lack of data on Americans resident and/or employed abroad and on how many were tax compliant. ‘Same country exception’ would be the legislative fix to exclude real residents abroad. Extraterritorial taxation was the root cause of the problems surrounding FATCA compliance. Moving towards a residence-based taxation model would solve those problems. The cost-effectiveness of FATCA was unknown. Compliance costs far exceeded revenues, according to the interlocutors. They also highlighted that Americans living abroad lacked representation in Congress, as there was no Congressional district assigned to them. They highlighted that there were real people having great difficulties because of FATCA. They also stressed that FATCA tax rules were more punitive to US citizens living abroad than the US tax regime was to US residents. The interlocutors stated that the ultimate comprehensive solution would only come about through the adoption of a residence-based taxation system in the US. A practical solution would be for the Treasury to waive the requirement to have US tax residence for US dual citizens at birth. FATCA was also in breach of non-discrimination based on nationality. The interlocutors reiterated the cost of compliance and the cost and complexity of giving up US citizenship. Ms Bean, the interlocutor from the previous day, also participated in the meeting and she highlighted that FATCA was enacted following two Congressional hearings in which confidential informants had provided information about US citizens hiding assets overseas. Certain banks had also admitted to this and had paid fines. Subsequently, the banks had provided lists with names of such individuals. Following the enactment of FATCA, US citizens no longer had unfettered access to banking secrecy abroad. She also noted that FATCA only applied above certain thresholds and that FATCA had spurred increased tax transparency globally. She noted that, since 2012, US financial institutions had also had to report on clients who were EU nationals. She noted that US residents also had reporting requirements to the IRS. She concluded that most problems with FATCA compliance and penalties were resolved over time and that third party reporting for US citizens’ fiscal dues ensured one of the most transparent tax systems in the world. Improvements to the bureaucracy should be further accelerated.

During the questions and answers session, the following Members of the Delegation asked

questions or made comments:

Yana Toom started by clarifying that the European Charter of Fundamental Rights only applied when implementing EU law. She also clarified that the aim of the delegation was not to attack FATCA itself, but to find common solutions for EU residents affected by FATCA. She also stressed that the lack of data was of serious concern, as one could not manage a programme well without having data. She also raised the issue of the apparent lack of political representation for Americans overseas.

Marc Angel asked about the contradictory stories about obtaining TINs. He also asked about reciprocity and about data on additional revenue generated thanks to FATCA.

Cristina Maestre noted that EU citizens subject to FATCA had very limited access to advice on how to satisfy reporting requirements under it. She also highlighted that fact that, since these citizens were often denied banking services, they were also sometimes denied the use of their incomes, welfare benefits and pensions.

Mario Furore noted that comparing the US model for reporting to the Swiss model was not necessarily correct, as the Swiss model was not the EU model for reporting, while the petitions the European Parliament received were from EU citizens or US nationals living and working in the EU. Since the US and Eritrea were the only countries with extraterritorial taxation, many people would welcome the US side facilitating reporting and compliance for non-US residents. He reiterated that the delegation was interested in helping to find a commonly acceptable solution.

Ulrike Müller noted that one of the countries that had bought the lists of names of tax evaders was her own and that, as such, combating tax avoidance was important to her. She raised the point that solutions needed to be found, including for any potential inheritance by EU-resident US citizens. She mused whether the ‘Green Book’ proposals could bring about some of these solutions and whether there would be support for it in Congress. She also highlighted the disproportionate amount of data being transmitted to the US because of FATCA and the issues that this transmission of data were causing.

The stakeholder representatives responded to the question about obtaining TINs by saying that sometimes the IRS itself lost the original documents. They also highlighted that there were no longer tax attachés in US diplomatic missions abroad (since 2014), so citizens could not turn to them for assistance, while there were several offices in embassies abroad that dealt with criminal prosecutions. They reiterated that many middle-income citizens were subject to FATCA. The cost to banks for reporting on Americans meant that banks preferred not to have American clients at all. Banks that did work with American clients usually preferred to have the high net-worth individuals. The penalties mandated by FATCA were still hefty and the reporting was sometimes too complex, as EU-resident US citizens often needed to hire tax specialists, at a significant cost. They noted that FATCA was a one-way information flow and that the IGAs only stated that the US side would ‘aspire’ to also provide information. The CRS automatically exchanged information, which ensured that data flowed from a place where the subject did not reside to a place where the subject did reside and, as such, it was fundamentally different. Internal Revenue Code Section 7701/50A/B provided leeway for the Treasury to implement regulations granting exceptions from FATCA for dual citizens at birth. The stakeholders also noted that citizenship was a right and that one should not have to be forced to give it up, as a choice between that or having to undergo a complex costly and cumbersome tax

compliance process. All stakeholders agreed that the ultimate solution had to come from Congress, including the adoption of the ‘Green Book’ proposals, although it was necessary to go beyond them. As elections were organised at state level in the US (including federal elections), there was no constituency for Americans abroad, but they were spread thinly among the states’ electoral districts and, as such, their issues were not able to gain prominence in electoral discourse.

Wednesday, 20 July 2022

09:30 - 11:00

Meeting with Jane GRAVELLE, Senior Specialist in Economic Policy, and Donald J. ‘Don’ MARPLES, Specialist in Public Finance, Congressional Research Service

The two specialists from the Congressional Research Service provided insight into the institutional set-up of the service and the ways that it informed US legislative policymaking. They also gave a summary of their recent work examining the application of FATCA and its effects, with particular focus on the persistent problems affecting ordinary people, such as difficulties in obtaining banking services, a cumbersome reporting process, which was costly when done with specialist assistance, and, in some instances, difficulties in obtaining a TIN. On the other hand, they also noted the improvements in the application of FATCA over time and noted that although FATCA had not changed the underlying tax rules for Americans living abroad, it had increased awareness of those obligations and had added reporting requirements for FFIs. They highlighted that unlike the CRS, FATCA did not have full reciprocity for information sharing. The IRS received more information on US owners of foreign accounts than other countries received on foreign owners of US accounts. Legislation would be required to authorise the collection of the data needed for full reciprocity, including account balances and beneficial owners.

During the questions and answers session, the following Members of the Delegation asked questions or made comments:

Yana Toom highlighted that the Congressional Research Service and the European Parliament Research Service shared some characteristics. She raised the issue of the disproportionate data flow mandated by FATCA and asked the interlocutors about the prospects for improvements regarding the issue at hand.

Marc Angel raised the issue of accidental Americans who were genuine long-time residents and citizens of the EU, but were subject to the reporting obligations under FATCA, and noted that these citizens were far from the real target population of FATCA.

The representatives of the Congressional Research Service acknowledged that there was anecdotal evidence pointing to remaining problems with the application of FATCA, although they also highlighted that there were efforts to correct some of the deficiencies, both legislative and administrative. Legislative efforts included a proposal to provide full reciprocity, tabled to the administration’s fiscal year 2023 budget, as well as a proposal to grant a narrow exemption from certain exit taxes for lower-income dual citizens. However, they cautioned that majorities needed to be built for these proposals, which would most likely be very challenging to achieve.

11:45 - 12:45

Meeting with Congressional staffers following FATCA, coordinated by Tom BARTHOLD, Chief of Staff, House and Senate Joint Committee on Taxation

Congressional staffers explained the work of the Joint Committee on Taxation and they noted that the application of FATCA raised concerns about the difficulties Americans abroad faced, including being denied banking services. They signalled openness to finding solutions for these problems, including by possibly adjusting the application of FATCA to limit its application to certain citizens. Nevertheless, they stressed the limitation that any initiative faced, as all initiatives needed to garner a majority in Congress. The staffers highlighted the lack of awareness of the problems caused by the application of FATCA. They highlighted that carve outs for certain groups of citizens already existed. They expressed interest in any proposals to deal with the problems.

Yana Toom asked about the complete lack of data on FATCA-related issues. She reiterated the problems faced by citizens in the EU stemming from the application of FATCA and she also highlighted that, since some embassies had stopped staffing tax attachés, citizens had had no assistance provided to them. She also noted the issue of the lack of reciprocity in data sharing. She stated that there did not seem to be political will on the US side to fix the legislation. She called for a channel of communication between the US and EU sides to work towards resolving problems related to FATCA.

Marc Angel stressed the fact that the PETI delegation aimed to help ordinary citizens who faced a disproportionate burden for compliance. He also noted that assistance to these citizens by the US side would be very important, as would mitigating any unintended consequences. He noted the EU's Payment Accounts Directive⁴, which prohibited discrimination.

Cristina Maestre noted the importance of providing information to those EU residents who had obligations under FATCA, of getting a TIN and of making the renunciation of citizenship much easier and less costly. She also inquired about the methods to build political will to resolve the FATCA issues on the US side, including whether it would be possible to integrate FATCA and the CRS.

Ulrike Müller stressed the European support for residence-based taxation, but at the same time underlined that she had understanding for the US choice to tax its citizens abroad. She noted, though, that solutions needed to be found by the US side so as not to overburden its citizens residing in the EU with a disproportionately burdensome compliance process. For this reason, a hotline could be a step forward. She also inquired about the chances of the 'Green Book' proposals passing in Congress.

Alexander Bernhuber asked about possible timelines for adopting and deploying legislative fixes, if any, and he asked whether administrative measures would be the path forward.

The interlocutors responded that building political will on Capitol Hill on this issue was difficult, owing to the lack of a constituency for Americans abroad, but that delegations like PETI's were the most effective way to do so. Reaching out to representatives and stressing that ordinary citizens were having difficulties because of FATCA was always beneficial. They

⁴ Directive 2014/92/EU of the European Parliament and of the Council of 23 July 2014 on the comparability of fees related to payment accounts, payment account switching and access to payment accounts with basic features (OJ L 257, 28.8.2014, p. 214).

agreed that the administrative burden could be high, including for obtaining a TIN. The possibility of creating loopholes that could be exploited also made adjusting the current system difficult. They agreed that recent cuts to consular services were an important issue that would command some subsequent reflection. Regarding reciprocity, the interlocutors noted that the US had not ratified the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters and, as a result, data exchanges were mainly conducted through bilateral agreements with individual countries. As such, integrating FATCA with the CRS would be challenging. The US side candidly acknowledged that FATCA was not high on the agenda, as it only affected a few citizens abroad. No timeline could therefore be offered, but the issues would certainly not be addressed in the coming six months. The diversity of the constituencies of Americans abroad made it very challenging to build support, but delegations such as PETI's were the most effective tool to build momentum and to spur change. The 'Green Book' proposals were an important policy position, but Congress did not regularly adopt such proposals. Simplifying tax filings could also help and there were efforts to achieve that. The interlocutors agreed that the lack of data was an issue in the policymaking process. They agreed that communication between the sides was desirable and should include all sides of the political divide as well.

14:15 - 14:45

Meeting with Representative Eric SWALWELL

Congressman Swalwell welcomed the Members and noted that the visit came at a turbulent time in US politics, as the Ukraine war was ongoing and the US was still reeling from its post-election violence. He noted that globalisation had brought about a dispersion of US citizens' assets all over the world. Although FATCA had been passed to combat fraudulent behaviour, there was understanding on the US side that compliance with it negatively affected ordinary, law-abiding US citizens. Advances in digital technology and artificial intelligence should make it easier to account for assets, both legal and illegal, in the future and there were efforts to remedy FATCA's deficiencies.

Yana Toom highlighted the EU side's lack of comprehension on the fact that there was no data on the effects of FATCA. She also noted that FATCA breached the spirit of the GDPR, although not the letter, as the IGAs had been signed before the GDPR had come into force and as such did not need to comply. Reciprocity was also an issue as the exchange of data was disproportionate for the EU. She inquired about the lack of consular assistance for tax matters.

Marc Angel informed the Congressman about the difficulties faced by accidental Americans and asked if there could be any facilitation for bona fide non-residents. He also asked about whether the CRS, to which the US was not part, and FATCA could be somehow brought under one regime.

Ulrike Müller stressed the need to be results oriented and asked about the political divisions on this matter and whether there was a likely chance that the Green Book proposals on FATCA would be adopted. She stressed that consular services for tax matter would be very important for those affected by FATCA.

Cristina Maestre expressed her doubts about the US side building enough political will to make the necessary adjustments on FATCA, bearing in mind the politically sensitive nature of taxation. Nevertheless, she inquired into what other ways there would be to assist citizens having difficulties because of FATCA. She noted the issue of disproportionately large penalties

for ordinary citizens and their difficulties in obtaining banking services and even a TIN. She stressed that the way the problems were brought into the public domain was of the utmost importance to make clear that efforts to fix FATCA were not driven by any intention to cover for tax avoiders or tax evaders.

Congressman Swalwell took note of the reflection on the disproportionate nature of the data transmitted from the EU as part of FATCA reporting. He stated that, in his legislative efforts in Congress, he aimed to implement an exemption from FATCA for US citizens that were genuinely resident abroad. This would be preferable to giving up citizenship and would be an appropriate compromise. The reporting on such residents would not be an obligation for financial institutions either. He noted that there was an ongoing privacy debate on possible legislation that would be similar to the GDPR and that, when this came up for a vote, amendments to it could present an opportunity to resolve FATCA issues on data. Nevertheless, he stressed that it was increasingly difficult to unravel legislation already in force. In this particular case, going against FATCA could be very damaging for US politicians, as it could be used to portray them as trying to cover for tax avoiders and tax evaders. As such, building majorities on such an issue would be challenging. He was very receptive to the idea of providing consular staff to assist with tax matters. He stressed that having a European Parliament delegation visit was a very effective way to put FATCA issues on the agenda. He called on EU diplomats to also exert their influence on members of Congress.

15:00 - 15:30

Meeting with Representative Richard NEAL, Chair of the House Ways and Means Committee and Chair of the Joint House and Senate Committee on Taxation

Chair Neal welcomed the Members and gave insight into the political situation in the US following the post-election violence at the Capitol and the ensuing inquiries and judicial processes. He also shared his views on more general issues, such as the Russian aggression against Ukraine, the domestic political divides in the US on various issues and the upcoming midterm elections for the US Congress. Chair Neal also explained the role of the Joint House and Senate Committee on Taxation and the role of the Ways and Means Committee. He inquired about the FATCA issues that had motivated the PETI delegation to visit.

Yana Toom once again called attention to the issues that ordinary citizens with negligible US ties who were resident in the EU faced, such as the denial of access to banking services, the difficulties and costs in trying to comply with FATCA, the administrative difficulties in getting a TIN, the lack of assistance at consulates and issues with proportionality.

Marc Angel assured the Chair that the delegation's interest was not to cover for tax avoidance and tax evasion, but rather to prevent hardship for ordinary citizens. He asked whether there was enough political will to adopt some fixes to FATCA.

Chair Neal committed to looking into the issues at hand in good faith and to support any administrative efforts to alleviate the problems caused by FATCA. Noting the extremely thin majorities in Congress, he stressed the challenges faced by any kind of legislative action in the current political climate.

16:00 - 16.30

Meeting with Representative Lloyd DOGGETT, Chair of the Subcommittee on Health, Committee on Ways and Means, Member of the House and Senate Joint Committee on Taxation

Representative Doggett informed the Members that he had not been aware of the problems faced by accidental Americans until recently and that he had been very actively fighting tax evasion. He also informed the Members that he had sent a letter to Treasury Secretary Janet Yellen and had drafted a bill aimed at rectifying the issues with FATCA. At the time of the visit, he had not received a response to the letter.

Yana Toom asked about the legislative procedure and the chances of it being concluding successfully and achieving the necessary fixes for FATCA. She also inquired about how to manage communication on this issue. She also raised the issue of reciprocity for the exchange of data.

Marc Angel noted that Congressman Doggett's letter to Secretary Yellen contained an excellent definition of accidental Americans and that it also highlighted the difficulties in getting a TIN. He noted that Congressman Doggett's reputation as a fighter against tax evasion gave him credibility.

Congressman Doggett responded that, at the end of 2022, there would be tax legislation that needed to be submitted in order to extend certain provisions. This would present an opportunity, but success would in no way be guaranteed. At that moment, the Doggett bill could be introduced. Passing the bill would not solve the matter itself, but would rather mandate that IRS create new rules. That, in turn could take time. On communication, Congressman Doggett noted that showing examples of ordinary people having problems due to FATCA would be the way forward, including in the press. On reciprocity, he informed the Members that there were efforts to achieve comparable levels of data exchanged between the EU and the US.

10:00 - 11:00

Meeting at US Department of the Treasury with José MURILLO, Deputy Assistant Secretary for International Tax Affairs in the Office of Tax Policy

Mr Murillo stated that the Office of Tax Policy was well aware of the remaining problems EU residents with US ties faced in FATCA compliance and also about the perceived high risk of some financial institutions in the US deemed to be FATCA compliant. He noted that the Office of Tax Policy had had ongoing discussions on these issues with various stakeholders and it was evaluating whether targeted guidance could be developed that would balance improving FATCA compliance internationally and combating tax avoidance with ensuring that access to banking services could be maintained. He noted the ongoing dialogue with the Commission and outlined to Members that the 'Green Book' proposals would address the main remaining problems affecting EU residents with ties to the US when complying with FATCA, while noting that such proposals would have to be adopted by Congress.

Yana Toom asked about the uncertainty of the 'Green Book' proposals being adopted, bearing in mind the political divide in Congress and the lack of a comfortable Democratic majority and she asked whether taking administrative measures would be a quicker way to address some of the issues.

Marc Angel reiterated that the aim of the PETI delegation was not to represent the interests of high net-worth individuals, but rather to highlight the plight of average citizens, who in some cases were denied banking services due to banks not being willing to take the risk of having non-compliant clients, which would result in significant fines for the bank.

Ulrike Müller asked whether there was clear data on the number of people subject to FATCA in the EU and on revenue generated by FATCA for the US Treasury.

Mr Murillo responded by acknowledging the difficulties in adopting the ‘Green Book’ proposals on addressing compliance with FATCA in Congress and he reassured the Members that the Treasury was in ongoing talks with the IRS on finding administrative solutions for some of the matters. He also acknowledged the usefulness of guidance on FATCA compliance. He further noted that specific data on FATCA, whether on extra revenue or number of citizens subject to it, was difficult to ascertain, while also noting that FATCA did contribute to high tax-compliance levels. He also reassured the Members that the US was not interested in enacting disproportionately punitive measures for involuntary mistakes or for citizens’ missing TINs , but rather in improving compliance in general.

15:00 - 16:00

Meeting with Doug O’DONNELL, Deputy Commissioner of Services and Enforcement, Internal Revenue Service

Mr O’Donnell noted that the IRS was aware of the multitude of problems that the application of FATCA could cause for EU residents with links to the US. He also admitted that, at the inception of the application of FATCA, the problems had been significantly more severe than expected and that their negative unintended consequences had been severely underestimated. There had been detailed discussions with EU partner countries on the application of FATCA. The IRS had also worked with the State Department and the Treasury to find solutions to streamline and simplify reporting under FATCA.

Yana Toom highlighted that the application of FATCA and the connected reporting obligations in effect produced a situation in which banks in the EU could be liable for their clients’ mistakes and, as such, there was a disincentive for banks to serve clients with US ties. She noted that there were several petitions by citizens who had been denied such banking services. She also brought up the fact that FATCA would not be GDPR compliant if it had been subject to it and the data exchange it mandated was disproportionate. She inquired about reciprocity in this regard. She asked about the administrative adjustments to be made. She also raised the issue of tax attachés in US embassies and consulates. She highlighted that the EU could not be the one providing compliance information on FATCA, as that needed to come from the US.

Ulrike Müller asked whether there was data on how many citizens had relinquished their US citizenship due to FATCA or on how many US citizens lived abroad, more specifically in the EU. She also asked about the administrative facilitation that could be done on the US side. She inquired about the IRS relief programme. She also inquired whether there was scope to simplify the process of getting a TIN. She inquired about which proposals had a chance of being implemented in the near term. She highlighted that the know-how on compliance requirements could be deficient at the local-branch level of FFIs. She expressed her support for the ‘Green Book’ proposals and for the reestablishment of tax attachés in US embassies/consulates. She asked whether any FFI was subject to the 30 % withholding tax.

Kosma Zlotowski highlighted the lack of political representation for US citizens who were EU residents, while also acknowledging that, depending on the EU Member State, the number of such citizens varied greatly. As such, they found it difficult to get through to top US authorities because of this lack of political voice. He asked whether proposals such as raising thresholds or other administrative measures could be a way forward to alleviate the problems of such citizens.

Alexander Bernhuber asked whether there was any data on the number of citizens filing tax returns from abroad and he stressed the need to address the difficulties faced by ordinary citizens in complying with FATCA.

Mario Furore asked whether the IRS had any interest in re-establishing tax attachés in US embassies/consulates and about the reasons for their abolishment.

Deputy Commissioner O'Donnell answered that there was no data on the number of people who had given up their US citizenship due to FATCA and there was no data on the number of US citizens living abroad either. On reciprocity, the Deputy Commissioner signalled his openness to work with the EU, but noted that the IGAs were the domain of the Treasury. He noted that it was difficult to comprehend the challenges of low-income individuals with US ties, as there were thresholds in FATCA that were meant to exclude these exact individuals from reporting. He did acknowledge that banks denying such individuals banking services were an unfortunate occurrence. He noted the individual threshold for reporting, which stood at the equivalent of USD 50 000 for individual US-resident account holders of FFIs, USD 200 000 for account holders living abroad and USD 400 000 for couples living abroad. He stated that the IRS was working on collecting information on the number of individuals subject to FATCA who had had issues with financial institutions. It was not in the interest of the IRS to affect the business of FFIs dealing with citizens with US ties, when those citizens had difficulties in getting a TIN. Accidental Americans and dual citizens had an IRS programme to facilitate compliance, which entailed giving up their citizenship. This did not enjoy widespread uptake. The IRS relief programme entailed the individual reporting and providing information on a simplified basis and relinquishing their citizenship. He also welcomed the legislative proposals aimed at solving FATCA issues, but noted that getting them passed in Congress presented political challenges. He, however, reassured the Members that the IRS was well aware of the issues caused by the application of FATCA for ordinary citizens. Mr O'Donnell answered that the IRS did have the data on how many citizens had filed information to be FATCA compliant, but the challenge was that they did not know how many citizens should have done so could not compare the numbers. For this, FATCA was a valuable tool. The reporting requirement thresholds under FATCA were: USD 50 000 for individual US-resident account holders of FFIs, USD 200 000 for account holders living abroad and USD 400 000 for couples living abroad. The IRS and the Treasury Department were also in talks examining possible changes related to FATCA. The IRS had communicated to FFIs that it was not driven the intention to be punitive to FFIs that were on the FATCA-compliant FFI list, as these FFIs were not subject to the 30 % withholding tax on US assets for non-compliance. That was reserved for FFIs that were not on the list. He stressed that it was not in the interest on the IRS to eject FFIs from the list due to mistakes in reporting because of TINs etc. He mused that if FFIs were compliant, they could probably be reassured that they would not be ejected from the list for honest reporting mistakes by clients. That would improve the situation for the provision of banking services. He noted that no FFI on the list was subject to the 30 % withholding tax, and that small and regional banks were usually exempted from some FATCA reporting obligations or had simplified reporting requirements. He stressed that the IRS was looking for solutions to the

challenges presented by FATCA. He also committed to further investigating administrative measures that could be implemented to alleviate the problems. On consular tax services, he noted that their abolishment had been due to a lack of resources and to the imbalance in different consulates' abilities to provide services. The plan was to have increased assistance over the phone and online. He committed to exploring improvements in these services, but stressed that reopening tax assistance offices as part of consular services was no longer an option for the US side. There was a phone line, which was not toll-free and faced enormous challenges in serving people and, in consequence, the IRS was working hard to improve this.

The European Parliament delegation to Washington DC, was reassured by US counterparts in the US Congress that efforts were under way to correct the injustices caused by FATCA to US citizens, dual EU-US citizens living and working in the EU and accidental Americans, who were either born in the USA or born abroad to American parents, but had no other links to the country. However, the US counterparts also highlighted the complex political context present in the US, which made progress on the topic difficult. The delegation met with stakeholders, experts on the matter, members of academia, US legislators and US Government officials in a series of meetings in order to address the plight of EU-resident US citizens, dual citizens and accidental Americans. Representatives of those affected stressed the severity of the problems involved, be it the financial penalties, or rejection by EU financial institutions (which were also subject to such penalties for non-compliance), significant bureaucracy, the lack of consular assistance or the lack of political representation. Some of the representatives of those affected advocated the renunciation of US citizenship as the only viable solution, but even that was an expensive and cumbersome process.

Throughout the meetings, the PETI delegation stressed that it did not advocate in any way enabling tax avoidance or tax evasion by US citizens or money laundering and asset concealment through EU financial institutions, but that its aim was instead to voice the concerns of regular, low- and medium-income citizens who faced many obstacles in accessing banking services in foreign countries and to highlight the immediate need to address this.

The Members were shown a draft legislative bill aimed at correcting the unintended effects of FATCA and a letter to Treasury Secretary Yellen highlighting the need to correct FATCA. The US representatives all commended the delegation as, in their view, raise awareness about this issue in the Capitol was very much needed and delegations such as PETI's were the best way to achieve this.

FATCA currently ensnares the vast majority of regular, bona fide European residents with US or dual citizenship and accidental Americans in its regulatory net and burdens them with byzantine bureaucracy in order to achieve compliance. This causes the financial institutions, which fear being hit by the withholding tax on their US assets at the slightest instance of non-compliance, to refuse to provide services to these citizens, including basic payment accounts, which is a right enshrined in EU law.

In addition, despite the clear deficiencies of this punitive tool that causes collateral damage, there is no data on whether FATCA resulted in improvements to US tax collection and therefore there is also no data on its effectiveness in tackling tax evasion or curbing tax avoidance. There is not even general data on the number of non-resident Americans. Estimates of this population range from six to nine million people.

There is a clear need to enact administrative changes in the application of FATCA, and to improve the information exchange mandated by it, as there is no reciprocity with the EU. It is also notable that the objective of FATCA, namely establishing reporting requirements for non-residents, is a result of the citizen-based taxation model (as opposed to residence-based), which only exists in the USA and Eritrea. When a person becomes a US citizen, including by virtue

of birth on US soil, it creates a group of people with only limited ties to the US, for whom it is extremely difficult to get the TIN required to comply with FATCA. This is one of the reasons that non-resident US citizens are rejected by foreign banks.

Legislators on both sides of the Atlantic must continue to work hard to ensure that the unintended effects and collateral damage of FATCA are eliminated.

Recommendations

The European Parliament, in general, and the Committee on Petitions, in particular, have the utmost respect for the delimitation of the competences of the Union, which, under the principle of conferral, means that the Union should act only within the limits of the competences conferred upon it by the Member States in the Treaties to attain the objectives set out therein.

On the basis of this fact-finding visit, the following recommendations are made to the competent authorities:

1. To ensure that proper, free and comprehensive information is provided on FATCA compliance to both US citizens and financial institutions in the EU;
2. To allow EU citizens subject to FATCA reporting to use simplified reporting or to be entirely exempted from it for those who have bone fide long-term residence in the EU;
3. To ensure that the injustices, caused by FATCA, especially those resulting in financial penalties, faced by EU-US dual citizens living and working in the EU, as well as accidental Americans, are corrected;
4. To provide assistance to EU citizens and financial institutions on tax compliance, including by re-establishing tax attachés in US embassies and consulates and improving the availability of hotlines and online resources;
5. To have the Member States mandate the Commission, on the basis of Article 216 of the Treaty on the Functioning of the European Union, to negotiate a common agreement on FATCA with the US that would replace the bilateral IGAs currently in place, protect European autonomy and ensure full reciprocity and compliance with EU law, in particular the GDPR;
6. To engage with the US side to provide an easy and accessible path to renouncing US citizenship for those who want to do so;
7. To ensure that US citizens who have never worked in the US and who have not resided in the US as adults are exempted from FATCA reporting entirely;
8. To ensure the enforcement of the Payment Accounts Directive under which all residents of the EU have the right to a payment account with basic features;
9. To coordinate EU action in favour of simplified FATCA compliance requirements for EU citizens and financial institutions;
10. To ask the US side to issue regular guidance on FATCA compliance for US citizens and financial institutions;
11. To establish an EU-US working group on FATCA compliance;
12. To ensure that the relevant EU provisions regarding safeguards on data are respected when relevant.

In relation to petitions Nos. 1088/2016, 1470/2020, 0323/2021, 0394/2021 the Committee on Petitions makes the following recommendation:

Petitions listed above should remain open; pending developments, decisions will be made at a later stage about how to further proceed with these petitions.

INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

Date adopted	22.03.2023
Result of final vote	+: 27 -: 0 0: 0
Members present for the final vote	Andris Ameriks, Margrete Auken, Alexander Bernhuber, Francesca Donato, Agnès Evren, Gheorghe Falcă, Alexis Georgoulis, Vlad Gheorghe, Peter Jahr, Radan Kanev, Stelios Kypouropoulos, Cristina Maestre Martín De Almagro, Ana Miranda, Dolors Montserrat, Emil Radev, Sira Rego, Frédérique Ries, Massimiliano Smeriglio, Michal Wiezik, Tatjana Ždanoka, Kosma Złotowski
Substitutes present for the final vote	Mario Furore, Sylvie Guillaume, Maite Pagazaurtundúa, Cristian Terheş
Substitutes under Rule 200(2) present for the final vote	Estrella Durá Ferrandis, Bogdan Rzońca

FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

27	+
ECR	Bogdan Rzońca, Cristian Terheş, Kosma Złotowski
NI	Francesca Donato, Mario Furore, Tatjana Ždanoka
PPE	Alexander Bernhuber, Agnès Evren, Gheorghe Falcă, Peter Jahr, Radan Kanev, Stelios Kypouropoulos, Dolores Montserrat, Emil Radev
Renew	Vlad Gheorghe, Maite Pagazaurtundúa, Frédérique Ries, Michal Wiezik
S&D	Andris Ameriks, Estrella Durá Ferrandis, Sylvie Guillaume, Cristina Maestre Martín De Almagro, Massimiliano Smeriglio
The Left	Alexis Georgoulis, Sira Rego
Verts/ALE	Margrete Auken, Ana Miranda

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0	0
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Key to symbols:

+ : in favour

- : against

0 : abstention