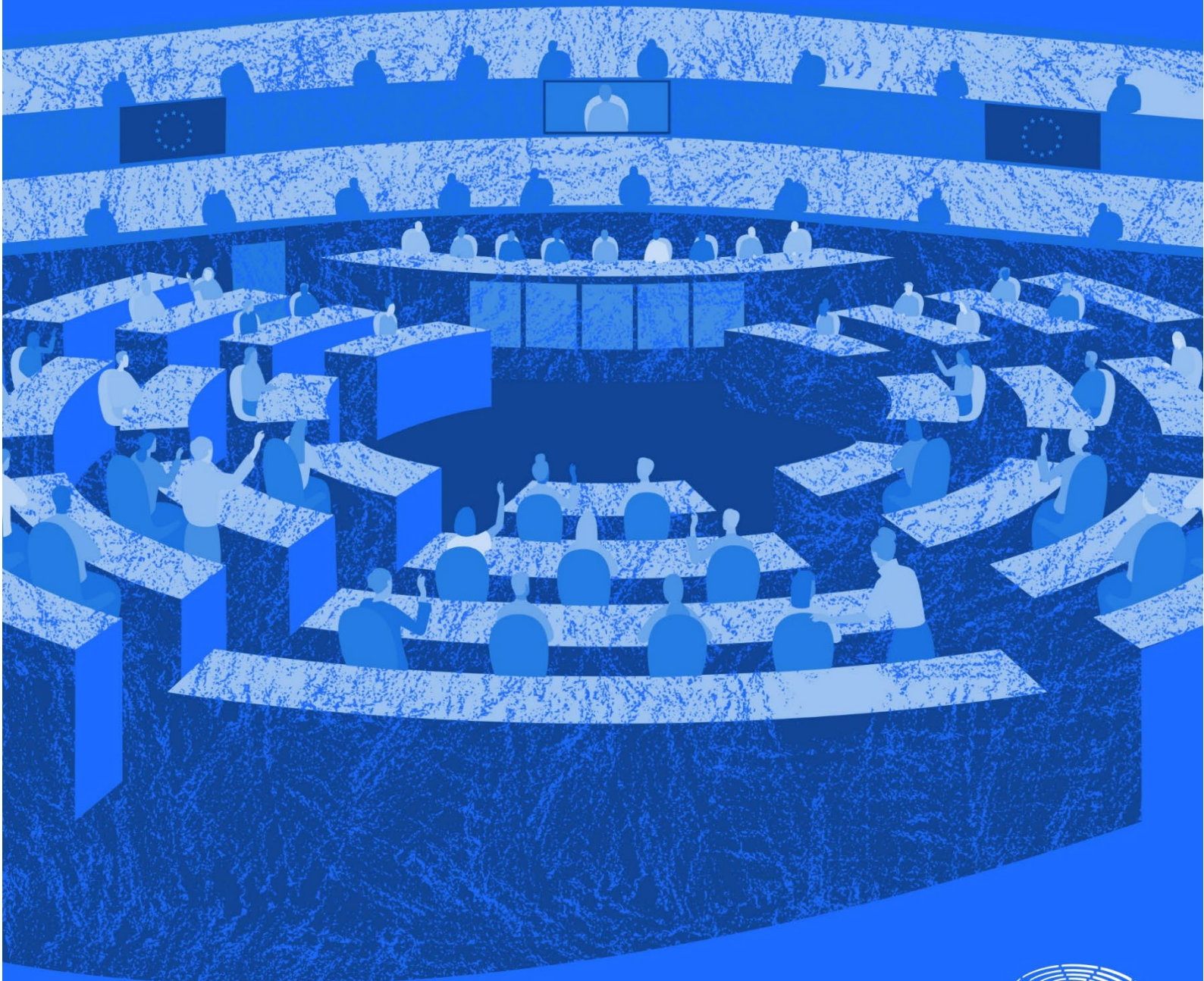


# ACTIVITY REPORT

2020\* - 2024

# FISC

Subcommittee on Tax Matters



\* FISC Subcommittee was set up on 23 September 2020

## LINGUISTIC VERSIONS

Original: EN

Manuscript completed in April 2024  
© European Union, 2024

# Activity Report 2020–2024

## Subcommittee on Tax Matters (FISC)

<b>FOREWORD BY THE FISC CHAIR</b> .....	4
<b>ASSESSMENTS BY THE FISC COORDINATORS</b> .....	5
<b>MANDATE</b> .....	7
<b>I - REPORTS</b> .....	8
1. Legislative own-initiative reports .....	8
2. Implementation reports .....	9
3. Own-initiative reports.....	10
<b>II - FACT-FINDING AND OUTREACH ACTIVITIES</b> .....	16
1. Missions and ad hoc delegations .....	16
2. Public hearings and exchange of views.....	17
3. EU Tax Symposium.....	29
4. Exchanges of views with National Parliaments .....	31
5. Studies and workshops .....	33
Annex 1 - FISC Members .....	36
Annex 2 - FISC Bureau & Coordinators .....	37
<b>RELEVANT WEBSITES</b> .....	38

## FOREWORD BY THE FISC CHAIR



Europe is built through crises and so is the Subcommittee on Tax Matters (FISC). Before the subcommittee was set up in September 2020, Parliament had been increasingly vocal on tax matters through its temporary committees. Created in response to a succession of revelations and scandals, these committees pushed forward the EU's work on tax and tackled the intricacies of global tax evasion. Now, the FISC Subcommittee has become a permanent forum for open debate on European and international taxation.

Taxation is relevant for the public and is deeply political. EU tax policy priorities include the removal of tax obstacles to cross-border economic activity, the fight against harmful tax competition, tax evasion and tax avoidance and the promotion of closer cooperation between tax administrations.

While taxation is political, national parliaments often find it difficult to assess what goes on in the backrooms of the Council or the OECD. This hampers the constitutional role of national parliaments to scrutinise government decision-making.

The democratic deficit calls for an alliance between parliamentarians at the national and European levels. With this perspective, the FISC Subcommittee reached out to national parliaments. We met many parliaments, from the German Bundestag and French Assemblée Nationale to the Slovenian national assembly and Czech Chamber of Deputies.

During this mandate, FISC has also proven that it has become an important agenda setter for the discussion on international and EU tax policies. Our hearings, exchanges of views and reports provided a central platform to discuss advances in international taxation. We also had several missions to third countries such as the United States, Singapore, Switzerland, the UK and to EU Member States such as Luxembourg, Ireland or France to discuss at political level how to reform the international tax system and how to stop tax avoidance and evasion.

Finally, in 2023, for the first time, the European Parliament co-hosted with the Commission the EU Tax Symposium on '*The future of taxation in the EU: Challenges ahead & changes needed*'. This stands out as a landmark event in our work, fulfilling a key objective: bringing together parliamentarians from all EU Member States, decision-makers, stakeholders and tax experts from across Europe and the globe for a public and political debate on international tax matters.

Considering its outstanding success, I am convinced that it should serve as a precedent for future EU tax symposia. The European Parliament has every reason to double down, striving for an even larger gathering with increased participation and discussions.

Let me conclude with a final thought. Since the FISC Subcommittee was launched, I have seen and experienced the foundation on which the EU's work on tax is based. What brought us together as MEPs after various tax scandals is what brings us together now and should bring the Members of the FISC Subcommittee together in the next term: a common wish to create a global tax system that works for everyone, citizens and businesses.

I hope you come to the same conclusion based on our achievements in the last two years.

Paul TANG

## ASSESSMENTS BY THE FISC COORDINATORS



### **Lidia Pereira (EPP)**

Tax Policy is a topical issue in European politics. Taxation is at the core of national sovereignty. However, the need to stand up for our single market and to complete our Economic and Monetary Union demands a high level of cooperation. With ECON's Subcommittee on Tax Matters (FISC), Parliament signalled its commitment to the debate about the future of taxes in Europe.

Combating tax fraud and evasion is a pivotal part of any tax policy and it was our priority from the outset. To support growth, competitiveness and job creation it is essential to build forward-looking tax policies. The challenges arising from international agreements and global trends – such as digitalisation or decentralisation – are fundamental pillars of any economic strategy.

The main legacy of FISC is the EU's strong stand, through its Parliament, for the need to put people at the centre of tax policy. Taxes are not simply a response but are tools to support our citizens.



### **Aurore Lalucq (S&D)**

The subcommittee on tax matters is a great achievement on the road to tax justice and the democratisation of the EU. Finally, we had a space to shed a light on tax scandals such as the Pandora Papers, but also a voice for the only directly elected institution – the European Parliament – to make proposals for the tax reforms needed at EU level.

The influence of the European Parliament is more and more palpable in the new Commission's legislative proposals. Moreover, it should not stop there as many new challenges await questions such as digital nomads, tax avoidance, etc. Taxing great levels of wealth cannot be dealt with only at national level. However, these issues can be addressed in the FISC Subcommittee.



### **Gilles Boyer (Renew)**

The FISC Subcommittee has given Parliament a stronger voice on EU tax issues, especially regarding the need to fight against tax fraud and tax evasion. EU citizens want more tax fairness and expect us to act.

The subcommittee has represented a great forum for discussion and monitoring of the OECD/G20's significant progress towards a major reform of the international tax system. During this mandate, my group has been a strong supporter of key tax files regarding minimum taxation for multinationals, deeper tax cooperation between Member States in the fields of digital platforms and crypto-assets, stronger EU action to fight against shell companies as well as adapting VAT rules for the digital age.

Our work is not done: we will need to reflect further on EU decision-making in tax matters, as we have seen that national vetoes in tax matters have been abused by certain Member States in order to achieve concessions in other policy areas.



### **Kira Peter-Hansen (Green/EFA)**

The era of secretive tax policy development, both at international and European levels, ended with the establishment of the FISC Subcommittee. In recent years, FISC has become a vital forum for transparent debate on tax policy, paving the way for future legislative initiatives. Its significance cannot be overstated, especially as national parliaments struggle to keep pace with global tax policy changes. This marks a significant step towards democratic accountability in international tax matters, a fundamental aspect of our social contract. FISC's growing role as a key counterpart for third countries in international tax policy discussions further highlights its importance. Now, it is time for the European Parliament to take the lead in shaping tax policies as a legislator.



### **Andżelika Możdżanowska (ECR)**

The greatest achievements of the FISC Subcommittee are extensive studies in the area of tax practices in the EU. The main value of this was the distinction between healthy competition and harmful tax practices. The subcommittee was also the scene of discussions on competitiveness, public aid and green transition.

My priorities were:

- Combating harmful and unfair tax practices;
- Defending the independence of Member States in shaping their own sovereign fiscal policy;
- The fight for fair and equal rules for setting VAT rates;
- Defending the policy of fiscal incentives, especially in the context of attracting green investments;
- Protecting SMEs from excessive administrative burdens;
- Defending the competitiveness of the European economy in the face of excessive 'green' taxes;
- Opposition to reducing Member States' revenues through certain own resources proposals;
- Fighting for fair and equal rules of public aid;
- Promoting progressive and business-friendly tax solutions implemented in Poland as a model for pan-European solutions.



### **José Gusmão (The Left)**

The years before creation of the FISC Subcommittee were marked by numerous tax scandals, demonstrating the need for clear policies to fight tax evasion, avoidance and fraud. These tactics placed a heavy burden on labour and deprived Member States of revenues.

Significant progress has been made in the last five years. Transparency was improved by introducing country-by-country reporting of profits and extending the information exchanged between tax authorities. A framework for defining shell companies was established to detect fictitious foreign direct investment (FDI) flows. Most importantly, a minimum level of effective taxation for multinationals was agreed and work is under way to finally ensure a consolidated tax base and a formulary apportionment.

The Left fought for more ambitious texts and supported progressive alliances, while pushing for further steps such as a minimum tax on passive income, an updated energy tax or a global asset register. We will be there in the next mandate to continue this much-needed work!

## MANDATE

On 18 June 2020<sup>1</sup>, the plenary decided to set up the **Subcommittee on tax matters** ([FISC](#)) to assist the Committee on Economic and Monetary Affairs ([ECON](#)) on tax-related matters, particularly in the fight against tax fraud, tax evasion and tax avoidance, as well as financial transparency for taxation purposes<sup>2</sup>.

The constitutive meeting of the FISC Subcommittee took place on 23 September 2020.

Towards the end of 2021, the FISC Coordinators decided to structure their work around work streams and cluster studies, workshops, hearings and missions in order to draft own-initiative (INI) reports with relevant findings, sound analyses and clear political conclusions.

Since 2022, the FISC Subcommittee has worked on the following work streams: 'Further reform of corporate taxation rules', 'Lessons learnt from the Pandora Papers and other revelations' and 'The role of taxation in times of crisis'.



*Subcommittee on tax matters: Members, political advisors, Members' assistants and staff of the FISC secretariat*

---

<sup>1</sup> Decision on setting up a subcommittee on tax matters of 18 June 2020 ([2020/2681\(RSO\)](#)).

<sup>2</sup> See [Annex VI](#) of the Parliament's Rules of Procedure.

## I – REPORTS

When the Subcommittee on Tax Matters (FISC) was created in September 2020, the ECON Coordinators decided on a division of tasks between the committee and its subcommittee in which the former dealt with all legislative files while the latter played the role of agenda setter by preparing own-initiative reports, commissioning studies, organising public debates or missions in order to invite the Commission to examine, assess, reflect on and address new issues that EU businesses and citizens face.

You will find all the reports prepared by the FISC Subcommittee below.

Reports on legislative proposals in the tax area can be found in the 2019–2024 ECON Activity Report.

All files (legislative and non-legislative) related to taxation were dealt with by the Secretariat of the Subcommittee on Tax Matters.

### 1. Legislative own-initiative reports

Parliament may ask the Commission, pursuant to Article 225 of the Treaty on the Functioning of the EU, to submit any appropriate proposal to it for the adoption of a new act or the amendment of an existing act.

For this purpose, committees may decide to draw up a **legislative own-initiative report**<sup>1</sup> in accordance with [Rule 54](#) of the Rules of Procedure.

#### *Fair and simpler taxation supporting the recovery strategy*

**Main achievements / what Parliament called for:** In this legislative own-initiative report Parliament called on the Commission to present one or more legislative proposals to Parliament addressing the following recommendations:

- (1) Simplification, reducing compliance costs for taxpayers:
  - Move towards a single EU VAT registration procedure and a single EU VAT number by 2023 to reduce compliance costs, in particular for SMEs operating across the single market.
- (2) More certainty for taxpayers:
  - Identify the remaining gaps in tax dispute resolutions in the European Union.
- (3) Reducing tax leakage and compliance costs:
  - Put in place a common harmonised standard for e-invoicing across the EU;
  - Propose measures that would significantly reduce the VAT gap.
- (4) A new coordinated European corporate income tax system (BEFIT).
- (5) Improving the efficiency of tax administrations, exchange of tax information and data quality.

In particular, the resolution called on the Commission to strengthen the EU's network of anti-fraud experts, Eurofisc.

---

<sup>1</sup> [Decision on the procedure for granting authorisation to draw up own-initiative reports.](#)



The Belgian Presidency is committed to finding an agreement before June 2024 on VAT in the Digital Age (ViDA/COM(2022)0701) proposal, which will allow a single VAT registration number, partly address e-invoicing requirements, modernise VAT reporting obligations to enhance the collection of VAT, combat fraud and address the challenges of VAT in the platform economy. The gaps in the dispute resolution mechanism will be addressed by the Commission in 2024 in the review of Directive 2017/1852<sup>1</sup>. The Commission tabled the BEFIT proposal in September 2023 and is also preparing an evaluation of Eurofisc and will consider future work in this field.

Rapporteur **Luděk NIEDERMAYER** (EPP) says: *'How to improve the collection of taxes due, to reduce compliance costs and uncertainty for taxpayers, how to better use the technology of the 21st century? These priorities have always guided my political actions in the tax area and are reflected in this report. Instead of increasing taxes it would be much better to properly collect the taxes that are due. Also, by reducing the cost of compliance, companies will be left with more money to invest, to grow and to promote economic growth. Digitalisation can also help greatly'*.

- Recommendations to the Commission on fair and simple taxation supporting the recovery strategy – [2020/2254\(INL\)](#) – **Adopted in Committee on 2 February 2022 – Adopted in plenary on 10 March 2022.**
- More information on this file is available in the related [press release](#).

## 2. Implementation reports

**Implementation reports**<sup>2</sup> have the purpose of informing Parliament about the implementation of a piece of EU legislation, or of another instrument so as to allow the plenary to draw conclusions and to make recommendations for concrete actions to be taken. As such, they are made up of two parts:

- an explanatory statement, in which the rapporteur describes the facts and sets out his or her findings on the state of implementation;
- a motion for resolution indicating the main conclusions and concrete recommendations for actions to be taken.

### ***Implementation of the EU requirements for exchange of tax information: progress, lessons learnt and obstacles to overcome***

**Main achievements / what Parliament called for:** The implementation own-initiative report evaluates 10 years of structured exchange of information in the field of taxation. It calls on the Commission to use the next update to the rules to ensure a better use of the information exchanged and improve the quality of the information, include further types of income and assets in the scope of the exchange of information, and close existing loopholes. The Commission took up some of Parliament's demands in its proposal to amend the Directive on Administrative Cooperation (DAC8), such as by including crypto-assets and cross-border tax rulings natural persons in the exchange of information.

Rapporteur, **Sven GIEGOLD** (Greens/EFA)

---

<sup>1</sup> Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union, OJ L 265, 14.10.2017, p. 1.

<sup>2</sup> [Decision on the procedure for granting authorisation to draw up own-initiative reports.](#)

- Report on the implementation of the EU requirements for exchange of tax information: progress, lessons learnt and obstacles to overcome ([2020/2046\(INI\)](#)) – **Adopted in Committee on 27 May 2021 – Adopted in Plenary on 16 September 2021.**
- More information on this file is available in the related [press release](#).

### **Implementation of the Sixth VAT Directive: what is the missing part to reduce the EU VAT gap?**

**Main achievements / what Parliament called for:** The current VAT system, created in 1993 and intended as a transitional system, is fragmented, complex for the growing number of businesses operating across borders and prone to tax fraud. Billions of Euro in VAT revenues are lost each year due to tax fraud and inadequate collection systems.

Members support the idea of expanding the scope of the one-stop shop for VAT, which has been in place since 2015. Moreover, the report calls for the expansion of e-invoicing and for the introduction of an EU e-invoicing standard that harmonises, in particular, the information contained in an e-invoice in order to facilitate cross-border interoperability, ensure legal compliance, increase transparency in commercial transactions and thus limit fraud and errors.

Members asked the Commission to evaluate the state of play in this regard and present concrete proposals to adapt the rules, taking the exponential growth of e-commerce into account.

The report underlines the urgency of tackling cross-border VAT fraud and carousel fraud through the proper implementation of efficient exchange of information mechanisms and adequate means for national authorities and other authorities such as the European Anti-Fraud Office (OLAF).

The report notes that in order to promote environmentally friendly consumption, Member States should phase out all zero VAT rates and reduced rates for harmful environmental goods and services.

Rapporteur **Olivier CHASTEL** (Renew) says: *'Our report suggests identifying best practices in Member States and applying them at the EU level. Furthermore, it is crucial to examine the use of reduced or special VAT rates in order to reduce compliance costs, especially for SMEs. In addition, taking into account the context of climate change, we support the phasing out of all zero VAT rates and reduced rates for harmful environmental goods and services'*.

- Implementation of the Sixth VAT Directive: what is the missing part to reduce the EU VAT gap? ([2020/2263\(INI\)](#)) – Adopted in Committee on 06/12/2021 – **Adopted in Plenary on 15 February 2021.**
- More information on this file is available in the related [press release](#).

### **3. Own-initiative reports**

A committee may decide to draw up an **own-initiative report**<sup>1</sup> on a subject within its competence, on its own initiative or on the basis of a document forwarded by another institution or body of the European Union to Parliament for information.

---

<sup>1</sup> [Decision on the procedure for granting authorisation to draw up own-initiative reports](#)

## Digital Taxation: OECD negotiations, tax residency of digital companies and a possible European digital tax

**Main achievements / what Parliament called for:** The own-initiative report calls for a global agreement on a minimum effective tax rate and a solution for the reallocation of tax rights, which adequately reflects the ways how value and profit are created in a digitalised economy. The OECD/G20 Inclusive Framework reached an agreement on such a reform in October 2021 and the Council agreed on a reform implementing pillar II of this reform, which introduced a global minimum effective tax rate in December 2022.

Work on a multilateral convention (MLC) implementing pillar I, which introduces a solution for the reallocation of tax rights, is still ongoing, as of April 2024. The MLC was due to be published in March 2024 and signed in June 2024, but the work was delayed by persisting disagreements at a technical level.

Co-Rapporteur **Andreas SCHWAB** (EPP) says: *'Our call on the United States to join a common system continues to be relevant. We need to fight together for a solution at the G20/OECD level. Parliament made clear that it's time to shape a clear and complete digital tax policy in the EU: 1) fair taxation of the digital economy; 2) minimum taxation across the EU based on international agreement; 3) no market distortions due to national toolboxes; 4) tax certainty for all digital companies that benefit from harmonised and fair digital taxation'*.

Co-Rapporteur **Martin HLAVÁČEK** (Renew) says: *'We want to ensure for our citizens that digital companies doing a lot of business in Europe pay their fair share of contributions to our public finances, regardless of their physical presence. If the global solution fails, the EU should come up with an alternative for taxation of the digitalised economy'*.

- Digital taxation: OECD negotiations, tax residency of digital companies and a possible European Digital Tax ([2021/2010\(INI\)](#)) – **Adopted in Committee on 23 March 2021 – Adopted in Plenary on 29 April 2021.**
- More information on this file is available in the related [press release](#).

## Reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group)

**Main achievements / what Parliament called for:** In this INI report, Parliament outlines its priorities for reforming EU policy on harmful tax practices. While tax competition among countries is not in itself problematic, common principles should govern how countries use their tax regimes and policies to attract businesses and profits. The scope of the code of conduct must finally be enlarged to include preferential personal income tax regimes designed to attract highly mobile wealthy individuals. The main requests to the Commission are to:

- Define a 'minimum level of economic substance' – a threshold of economic activity within a country below which a company cannot be considered to be genuinely established there;
- Issue guidelines on how to design fair and transparent tax incentives with fewer risks of distorting the single market;
- Assess the effectiveness of patent boxes and other intellectual property (IP) regimes;
- Reform the Code of Conduct on Business Taxation (CoC): criteria for judging a tax practice as harmful should be broader and include an effective tax rate criterion in line with the internationally agreed minimum effective tax rate, as well as clear economic

substance requirements. Governance would also need to be reformed to make decisions binding and the decision-making process more transparent and efficient.

Rapporteur **Aurore LALUCQ** (S&D) says: *'The Pandora Papers remind us of the importance of implementing common and ambitious European rules to end tax dumping between Member States, while fighting tax havens elsewhere. This report recognises the obsolescence of the current code of conduct. Parliament calls for the code to be updated to strengthen the criteria for compiling the list of tax havens and demands the code's recommendations be legally binding in order to effectively combat harmful tax practices and aggressive tax competition.'*

- Reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group) ([2020/2258\(INI\)](#)) – **Adopted in Committee on 13 July 2021 – Adopted in Plenary on 7 October 2021.**
- More information on this file is available in the related [press release](#).

### **The impact of national tax reforms on the EU economy**

**Main achievements / what Parliament called for:** The report argues that the single market requires harmonisation and coordination in tax policymaking in order to increase the integration of the single market and prevent base erosion.

While for large multinationals the costs of compliance with tax obligations are estimated to be around 2 % of taxes paid, for SMEs this is estimated to be around 30 %. Moreover, the report points out that differences in national tax regimes can act as barriers to SMEs seeking to operate across borders.

MEPs consider that harmonisation of the tax base, such as the common corporate tax base, could reduce compliance costs for SMEs operating in more than one Member State. They reiterate that taxing profits in the country where the economic activities take place would enable governments to offer a level playing field to their SMEs.

Members also stress the need to tax companies using a fair and effective formula for allocating tax rights between countries, taking into account factors such as the workforce and the existence of tangible assets. They call on Member States to agree rapidly on a proposal for a European corporate tax code.

MEPs note the limits of the current decision-making process in the Council when it comes to improving coordination and tackling harmful tax practices. They call for the full potential of the EU Treaties to be explored.

Rapporteur **Marcus FERBER** (EPP) says: *'In a single market, national tax policies matter and can have spillover effects across the Union. If we want to reap the benefits of the single market, we need a minimum degree of coordination and harmonisation of national tax policies. Ultimately, it is the Commission's job to ensure that national tax policies are growth-friendly and do not stand in the way of European integration. The past has shown that the Commission needs to do more in this regard'*.

- The impact of national tax reforms on the EU economy ([2021/2074\(INI\)](#)) – Adopted in **Committee on 6 December 2021 – Adopted in Plenary on 15 February 2022.**
- More information on this file is available in the related [press release](#).

## A European withholding tax framework

**Main achievements / what Parliament called for:** The report calls for a common and standardised withholding tax framework that reduces the complexity for investors, averts treaty shopping and ensures that all dividends, interest, capital gains, royalties, payments for professional services and contracts in the EU are taxed at an effective tax rate. Moreover, it calls for measures to enhance cooperation and mutual assistance between tax authorities, financial market supervisors and law enforcement authorities regarding the detection and prosecution of fraudulent withholding tax reclaim schemes.

The Commission considered Parliament's demands when drafting a proposal for a Council directive on Faster and Safer Relief of Excess Withholding Taxes (FASTER), which notably includes measures to facilitate withholding tax refund procedures for cross-border investors and safeguards to prevent cum-ex and cum-cum schemes.

Rapporteur **Pedro MARQUES** (S&D) says: *'Our efforts to strengthen cross-border economic activity must go hand-in-hand with a deep commitment to relentlessly combat the risks of tax evasion, avoidance and tax fraud in the European Union. This report took a win-win approach, seeking to address both dimensions, and I am pleased to see such broad support from the European Parliament'*.

- A European withholding tax framework ([2021/2097\(INI\)](#)) – **Adopted in Committee on 25 January 2022 – Adopted in Plenary on 10 March 2022.**
- More information on this file is available in the related [press release](#).

## The impact of new technologies on taxation: crypto and blockchain

**Main achievements / what Parliament called for:** In its resolution of 4 October 2022 on the impact of new technologies on taxation, Parliament says that crypto-assets must be subject, at Member State level, to fair, transparent and effective taxation that assures consumers and investors a safe and secure environment for their savings and investments. Hence, it calls for a clear and broadly accepted definition of crypto-assets and of what would constitute a taxable event. In order to avoid tax fraud and evasion, Parliament also called for crypto-assets to be included within the scope of the automatic exchange of information between tax authorities in the Directive on Administrative Cooperation<sup>1</sup> (DAC).

On 17 October 2023, the Council adopted the DAC8 Directive<sup>2</sup> amending EU rules on administrative cooperation in the area of taxation, notably concerning the reporting and automatic exchange of information on revenues from transactions in crypto-assets.

Rapporteur **Lidia PEREIRA** (EPP) says: *'To be trusted, crypto-assets must, like any other financial service, comply with rules, especially in the field of tax. We all agree that these assets must not be a vehicle to evade due taxes. We need to prevent legal voids from being spaces of opportunity for tax fraud. Of course, taxing crypto-assets cannot mean strangling taxpayers with more bureaucracy or impeding innovation. That is why I call for simplified tax treatment for occasional or small traders. Speaking of innovation, I firmly believe that blockchain protocols are forward-*

---

<sup>1</sup> Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation, OJ L 64, 11.3.2011, p. 1.

<sup>2</sup> Council Directive (EU) 2023/2226 of 17 October 2023 amending Directive 2011/16/EU on administrative cooperation in the field of taxation, OJ L, 2023/2226, 24.10.2023, ELI: <http://data.europa.eu/eli/dir/2023/2226/oj>.

*looking technologies and could offer a new way to automate tax collection, limit corruption and fight money laundering'.*

- The Impact of new technologies on taxation: crypto and blockchain ([2021/2201\(INI\)](#)) – **Adopted in Committee on 30 June 2022 – Adopted in Plenary on 4 October 2022.**
- More information on this file is available in the related [press release](#).

### **Lessons learnt from the Pandora Papers**

**Main achievements / what Parliament called for:** The report makes recommendations on protecting journalists and whistleblowers, reducing conflicts of interest, better regulating intermediaries, improving reporting and information sharing, particularly on beneficial ownership, better addressing practices that can harm tax collection such as through the use of crypto-assets, golden passports or certain real estate transactions.

Equally important, the report takes aim at tax regimes designed to attract foreign nationals and calls for these regimes to be assessed. It also calls on the Commission to assess the possibility of a minimum tax on capital gains at EU level. An EU version of the UK's system to investigate unexplained wealth should also be considered, the report says.

The text adopted again criticises the system in place for the elaboration of the EU's tax haven black list and goes into some detail on how it should be reformed.

The report also calls on the Council to reassess the United States in the framework of the EU list, arguing that it presents shortcomings, particularly regarding the tax transparency criteria.

Rapporteur **Niels FUGLSANG** (S&D) says: *'I am particularly proud of our agreement on the taxation of capital gains and limiting harmful tax practices aimed at attracting foreign-earned income, wealth and assets. This is the first time we state such a clear call on the Commission and Members States to act in these areas. Moreover, for the first time we are addressing the potential issues of tax regimes designed to attract digital nomads as well as foreign-earned income or wealth which are harmful to varying degrees'.*

- Lessons learnt from the Pandora Papers and other revelations ([2022/2080\(INI\)](#)) – **Adopted in Committee on 21 March 2023 – Adopted in Plenary on 15 June 2023.**
- More information on this file is available in the related [press release](#).

### **Further reform of corporate taxation rules**

**Main achievements / what Parliament called for:** This resolution makes recommendations on how to use corporate tax rules to ease the burden on businesses, especially SMEs, in times of uncertainty and inflation. It acknowledges the importance of Member States' fiscal sovereignty and the role of private enterprises as the engine of our economy. It calls among other things for temporary tax measures to mitigate the increase in energy costs, coordination in decision-making and unity as a fundamental pillar, reduction of bureaucracy and the tax burden, respect for the single market. Finally, it calls for an evaluation by the Commission of EU tax rules adopted since 2011 with a view to assessing the best options to ease the administrative burden on businesses, particularly SMEs, and for measures to address challenges stemming from divergent implementations of EU tax directives in Member States.

Rapporteur **Isabel BENJUMEA** (EPP) says: *'In times of uncertainty and economic hardship, it is important that we adopt measures to reduce bureaucracy and the tax burden, especially on SMEs, to ensure competitiveness in the single market. In particular, the OECD framework agreement and further legislative proposals made*

*by the European Commission should not go in the direction of creating more difficulties for our companies and entrepreneurs, thus hindering investments and growth.'*

- Further reform of corporate taxation rules ([2022/2146\(INI\)](#)) – **Adopted in Committee on 24 October 2023 – Adopted in Plenary on 12 December 2023.**
- More information on this file is available in the related [press release](#).

### **Role of tax policy in times of crisis**

**Main calls of the ECON Committee:** In this report, the ECON Committee:

- Called for support for a multilateral initiative at the OECD Inclusive Forum to introduce minimum carbon price standards;
- Asked the Commission to assess the potential of VAT cashback systems and real-time VAT returns for vulnerable households;
- Invited the Commission to issue technical guidance for Member States wishing to introduce taxes on capital and/or net assets in order to avoid divergence within the EU;
- Invited the Commission to analyse a temporary excess profit tax on various sectors for future crises in order to curb the oligopolistic power of certain companies and to boost competitiveness;
- Called on the Commission to look into the gender pay gap from a tax perspective.

The INI report was adopted in the ECON Committee with 30 votes in favour, 18 against and 4 abstentions and **rejected** at the December 2023 **plenary** with 282 in favour, 300 against and 30 abstentions.

Rapporteur, **Kira PETER-HANSEN** (Greens/EFA).

- Role of tax policy in times of crisis ([2023/2058\(INI\)](#)) – Adopted in Committee on 24 October 2023.
- More information on this file is available in the related [press release](#).

### **Creating an economically, socially and environmentally sustainable European tax system in the post-COVID economy**

**Justification for the report:** The post-COVID-19 economic recovery process affords the EU a unique opportunity to conduct an appropriate and holistic analysis of tax systems.

In the space of a few months, European countries showed that they could take unprecedented measures to protect our lives, although it came at a cost to our economies. Government funding is needed to revive our economy, and we need to rethink how we allocate the burden of this spending. That is why the next five years will be crucially important for tax policy. Solutions will need to be found in support of a just transition to a sustainable economy. This own-initiative report would allow Parliament to send a timely signal by presenting its views to produce tax systems that are greener, fairer and better targeted.

Rapporteur, **Claude GRUFFAT** (Greens/EFA)

- Creating an economically, socially and environmentally sustainable European tax system in the post-COVID economy – (2020/2259(INI)) – **Rejected in Committee on 3 June 2021.**
- More information on this file is available in the related [press release](#)

## II – FACT-FINDING AND OUTREACH ACTIVITIES

### 1. Missions and ad hoc delegations

Engaging with counterparts, international bodies and stakeholders is a substantial part of the activities carried out by the FISC Subcommittee.

The table below summarises official FISC missions that took place as from 2022. (Given the pandemic it was not possible to organise any mission before 2022.)

Title	Date
<p><b>Mission to Paris (France)</b></p> <p>The delegation met with Mr Olivier Dussopt, Minister Delegate to the Minister of Economy, Finance and Recovery, in charge of Public Accounts. It also met with representatives of key institutions, such as the French tax authorities and the OECD, as well as stakeholders from the private sector and civil society.</p> <p><a href="#">Mission Report</a></p>	24 February 2022
<p><b>Mission to Washington D.C. (USA)</b></p> <p>The delegation met notably with Senator Ron Wyden (D-Oregon), Chair of the Senate Finance Committee, Senator Mike Crapo (R-Idaho), Ranking Member of the Senate Finance Committee, the US Department of Treasury, the World Bank, the International Monetary Fund, as well as stakeholders from the private sector and civil society.</p> <p><a href="#">Mission Report</a></p>	23-25 May 2022
<p><b>Mission to Dublin (Ireland)</b></p> <p>The delegation met with representatives of the Finance Committee and the Committee for Budgetary Oversight of the Irish Parliament (Oireachtas) as well as with the Department of Finance, the Revenue Commissioners and stakeholders from the private sector, experts and civil society.</p> <p><a href="#">Mission Report</a></p>	19-20 September 2022
<p><b>Mission to Luxembourg (Luxembourg)</b></p> <p>The delegation met with representatives of the Finance Committee of the Luxembourgish Parliament, key representatives from the ministry of finance, as well as stakeholders from the private sector and civil society.</p> <p><a href="#">Mission Report</a></p>	20-21 October 2022
<p><b>Mission to Bern (Switzerland)</b></p> <p>The delegation met with Members of the Economic Affairs and Taxation Committees of the National Council and representatives of key institutions, such as the Federal Department of Finance, the Federal Tax Administration, as well as stakeholders from the private sector, experts and civil society.</p> <p><a href="#">Mission Report</a></p>	3-4 November 2022



Title	Date
<p><b>Mission to London (United Kingdom)</b></p> <p>The delegation met with HM Treasury Minister, Baroness Joanna Penn, Dame Meg Hillier MP, Chair of the Public Accounts Committee, Dame Margaret Hodge MP, Chair of the All-Party Parliamentary Group (APPG) on AntiCorruption &amp; Responsible Tax, Ms Harriett Baldwin MP, Chair of the Treasury Committee as well as key political decision-makers and stakeholders in order to discuss developments in the area of international taxation and the relation between the EU and the UK in this field.</p> <p><a href="#">Mission Report</a></p>	<p>19-20 June 2023</p>
<p><b>Mission to Singapore</b></p> <p>The delegation met with Minister Mr Chee Hong Tat, Senior Minister of State for Finance and Acting Minister for Transport; Ms Jessica Tan, Deputy Speaker of the Parliament of Singapore as well as Mr Pritam Singh, Leader of Opposition, Workers Party and other Members of the Singapore Parliament. Meetings with the Chief Executives of the Accounting and Corporate Regulatory Authority (ACRA) and Inland Revenue Authority (IRA), as well as stakeholders from professional associations and academia also took place.</p> <p><a href="#">Mission Report</a></p>	<p>25-27 June 2023</p>
<p><b>Mission to Washington D.C. (USA)</b></p> <p>The delegation met with representatives of both the US House of Representatives and Senate, representatives of key institutions, such as the US Treasury Department, the Internal Revenue Service, the United Nations, the International Monetary Fund, as well as with stakeholders from the private sector, civil society, experts, and journalists.</p> <p><a href="#">Mission Report</a></p>	<p>29 October - 1 November 2023</p>

## 2. Public hearings and exchange of views

Public hearings consist of in-depth discussions with experts in the field, while exchange of views are dialogues with politicians or high-level civil servants.

All these events, hearings and exchanges of views contributed to put the FISC Subcommittee at the center for public debates on EU tax matters.

## Public Hearings

Title	Date
<p><b><i>"The role of tax policies in the context of the economic recovery"</i></b></p> <ul style="list-style-type: none"> <li>• Ms. Grace Perez Navarro, Deputy Director of the OECD's Centre for Tax Policy and Administration</li> <li>• Mr. Joaquim Miranda Sarmiento, Professor of Finance at Lisbon School of Economics and Management (University of Lisbon)</li> <li>• Ms. Liina Carr, Confederal Secretary at European Trade Union</li> </ul> <p><a href="#">Hearing documents</a></p>	16 November 2020
<p><b><i>"Do harmful tax practices within and outside the EU create distortions of competition in the Single Market"</i></b></p> <ul style="list-style-type: none"> <li>• Dr. Petr Jansky, Associate Professor of Economics at Charles University - Head of Department of European Economic Integration and Economic Policy</li> <li>• Dr. Irma Mosquera Valderrama, Associate Professor of Tax Law at Leiden University - Lead Researcher ERC Project GLOBTAXGOV</li> <li>• Prof. Mario Monti, EU Commissioner for Taxation at the time of the adoption of the Code of Conduct for Business taxation</li> <li>• Dr Martijn Nouwen, Director of the Institute for Tax Transparency at the University of Amsterdam</li> <li>• Prof. Liza Lovdahl-Gormsen, British Institute of International and Comparative Law and Senior Research Fellow in Competition Law and Director of Competition Law Forum</li> </ul> <p><a href="#">Hearing documents</a></p>	1 December 2020
<p><b><i>"The impact of the Brexit on the level playing field in the area of taxation"</i></b></p> <ul style="list-style-type: none"> <li>• Dr. Jeremy Green, Lecturer in International Political Economy at the University of Cambridge</li> <li>• Dr. Pasquale Pistone, Academic Chairman, IBFD</li> <li>• Mr. Benjamin Angel, Director TAXUD, European Commission</li> <li>• Prof. John Vella, Professor of Taxation Law at the University of Oxford and Prof. Judith Freedman, Professor of Taxation Law and Policy at the University of Oxford</li> <li>• Mr. Daniel Dalton, Chair of the British Chamber of Commerce</li> <li>• Mr. Alex Cobham, Chief Executive of the Tax Justice Network</li> </ul> <p><a href="#">Hearing documents</a></p>	26 January 2021

<p><b><i>"The Cum-Ex/ Cum-Cum scandal"</i></b></p> <ul style="list-style-type: none"> <li>• Mr. Fabrizio Planta, Head of Markets and Data Reporting Department at ESMA</li> <li>• Ms. Olaya Argüeso Pérez, Editor in chief at Correctiv</li> <li>• Prof. Christoph Spengel, Professor of International Business Taxation (Mannheim University), Scientific Council of the German Federal Ministry of Finance</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>24 February 2021</p>
<p><b><i>"The reform of the Code of Conduct Group criteria and process"</i></b></p> <ul style="list-style-type: none"> <li>• Prof. Ana Paula Dourado, Professor of Tax Law and International and European Tax Law at the University of Lisbon and Editor-in-Chief of the International Tax Journal Intertax</li> <li>• Prof. Sol Picciotto, Professor at Lancaster University, BEPS Monitoring Group</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>19 April 2021</p>
<p><b><i>"How can technology help in reducing fraud and making tax compliance simpler?"</i></b></p> <ul style="list-style-type: none"> <li>• Mr. Peter Green, Head of the Forum on Tax Administration Secretariat – Centre for Tax Policy and Administration, OECD</li> <li>• Ms. Stefka Dzhumalieva, Head of Unit Unit B4 "Taxation systems &amp; digital governance", DG TAXUD, European Commission</li> <li>• Mr. Momchil Sabev, Head of Unit C4 "Tax administration and fight against tax fraud", DG TAXUD, European Commission</li> <li>• Mr. Vincent Drezet, Tax expert, former Secretary General of the "Syndicat National Solidaires Finances Publiques"</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>25 May 2021</p>
<p><b><i>"The development of new tax practices: what new schemes should the EU pay attention to?"</i></b></p> <ul style="list-style-type: none"> <li>• Mr. Paul Hondius, Head of Unit, Harmful Tax Practices, OECD</li> <li>• Ms. Ioanna Mitroyanni, Deputy Head of Unit, Company Taxation Initiatives, European Commission</li> <li>• Mr. Henrik Paulander, Head of Sector, Administrative Cooperation, European Commission</li> <li>• Ms. Isabel Verlinden, Corporate Tax Strategy Leader at PwC, Non-Government Member to the European Commission's Joint Transfer Pricing Forum</li> <li>• Prof. Rita de la Feria, Chair in Tax Law, University of Leeds</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>22 June 2021</p>
<p><b><i>"Green Taxation"</i></b></p> <ul style="list-style-type: none"> <li>• Dr. Tatiana Falcão, Fellow, University of Münster</li> <li>• Mr. Kurt Van Dender, Head of Tax and Environment, OECD</li> <li>• Mr. Carlo Stagnaro, Director of the Digital Economy Observatory at Instituto Bruno Leoni</li> </ul>	<p>12 July 2021</p>

<ul style="list-style-type: none"> <li>Ms. Alice Pirlot, Research fellow, University of Oxford</li> </ul> <p><a href="#">Hearing documents</a></p>	
<p><b><i>"Tax Transparency"</i></b></p> <ul style="list-style-type: none"> <li>Ms. Dalia Grybauskaitė, Co-Chair of the High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI)</li> <li>Mr. Eelco van der Enden, Member of the Board of Directors at Global Reporting Initiative (GRI), Chairman of the Tax Policy Group of Accountancy Europe</li> <li>Mr. Alan McLean, Executive Vice President, Taxation and Controller, Shell;</li> <li>Mr. Michael Jaeger, General Secretary of Taxpayers Association of Europe.</li> </ul> <p><a href="#">Hearing documents</a></p>	9 September 2021
<p><b><i>"The Impact of National Tax Reforms on the EU Economy"</i></b></p> <ul style="list-style-type: none"> <li>Ms. Ana Xavier, European Commission, Unit D4 Economic analysis, evaluation &amp; impact assessment support, in charge of the annual report "Taxation trends in the EU"</li> <li>Mr. Daniel Bunn, Vice President of Global Projects at the Tax Foundation</li> </ul> <p><a href="#">Hearing documents</a></p>	11 October 2021
<p><b><i>"A European Withholding Tax Framework"</i></b></p> <ul style="list-style-type: none"> <li>Prof. Dr. Nadine Riedel, Institute for Public and Regional Economics, University of Münster</li> <li>Prof. Dr. Arjan Lejour, Project Leader, CPB Netherlands Bureau for Economic Policy Analysis</li> <li>Ms. Olaya Argüeso Pérez, Editor in chief at Correctiv</li> <li>Prof. Dr. Lorenz Jarass, Wiesbaden University</li> <li>Ms. Marlies De Ruiter, Global International Tax Policy Leader, EY</li> <li>Mr. Paul Gisby, Senior Manager, Accountancy Europe</li> </ul> <p><a href="#">Hearing documents</a></p>	27 October 2021
<p><b><i>"The LuxLetters Revelation"</i></b></p> <ul style="list-style-type: none"> <li>Ms. Anne Michel, Journalist, « Le Monde »</li> <li>Mr. Gérard Cops, Partner, Tax Services Leader PwC Luxembourg</li> <li>Mr. Reinhard Biebel, Head of Unit, Direct Tax Policy and Cooperation, and Mr. Konstantin Lozev, Policy Officer, Infringement procedures and coordination of infringement studies (direct taxation), European Commission</li> </ul> <p><a href="#">Hearing documents</a></p>	28 October 2021

<p><b><i>"The impact of new technologies on taxation: crypto and blockchain"</i></b></p> <ul style="list-style-type: none"> <li>• Ms. Michelle Harding, Senior economist and Head of the Tax Data and Statistical Analysis Unit at the OECD's Centre for Tax Policy and Administration</li> <li>• Dr. Andreas Thiemann, Researcher at the Fiscal Policy Analysis team - Joint Research Centre of the European Commission (JRC)</li> <li>• Mr. Alberto García Valera, Partner EY Law</li> <li>• Dr. Robert Müller, LL.M Postdoctoral researcher at the tax consultancy &amp; auditing firm "Flick Gocke Schaumburg"</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>9 November 2021</p>
<p><b><i>"Tax avoidance and evasion in the Pandora Papers"</i></b></p> <ul style="list-style-type: none"> <li>• Mr. Will Fitzgibbon, senior ICIJ reporter</li> <li>• Ms. Moran Harari, lead researcher and interim director of financial secrecy and governance, Tax Justice Network</li> <li>• Mr. Benjamin Angel, Director for direct taxation, tax coordination, economic analysis and evaluation, DG TAXUD, European Commission</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>30 November 2021</p>
<p><b><i>"EU dialogue on taxation with third countries and international institutions"</i></b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Nadine Riedel, Institute for Public and Regional Economics, University of Münster</li> <li>• Mr. Benjamin Angel, Director Direct Taxation, Tax Coordination, Economic Analysis and Evaluation, DG Taxud, European Commission</li> <li>• Ms. Mary Baine, Director of Tax Programmes at the African Tax Administration Forum (ATAF)</li> <li>• Sh. Rasmi Ranjan Das, Joint Secretary in the Ministry of Finance, India, and Member of the steering group of the BEPS Inclusive Framework and Member of the UN Tax Committee</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>1 February 2022</p>
<p><b><i>"Existing aggressive tax schemes and national tax reforms in the Netherlands"</i></b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Jan van de Streek, Professor of Tax Law, University of Leiden</li> <li>• Mr. Francis Weyzig, Tax Programme Leader, Central Planning Bureau (CPB)</li> <li>• Ms. Anna Gunn, Partner, Gunn Tax Communication B.V.</li> <li>• Mr Bernard ter Haar, Advisor, Ministry of the Interior and Kingdom Relations</li> <li>• Prof. Dr. Rainer Prokisch, Professor of Tax Law, Maastricht University</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>28 March 2022</p>

<p><b><i>"The exchange of information with jurisdictions appearing prominently in the Pandora Papers"</i></b></p> <ul style="list-style-type: none"> <li>• Ms. Maria José Garde, Chair of the Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD</li> <li>• Ms. Moran Harari, Lead researcher &amp; interim director of financial secrecy and governance, Tax Justice Network</li> <li>• Mr. Ryan Gurule, Policy Director, The Fact Coalition</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>28 March 2022</p>
<p><b><i>"How to reinforce the regulation of intermediaries to create an intermediary sector that ensures a fair and user-friendly tax system?"</i></b></p> <ul style="list-style-type: none"> <li>• Ms. Khadija Sharife, Senior editor for Africa at the Organized Crime and Corruption Reporting Project (OCCRP)</li> <li>• Mr. Grant Wardell-Johnson, KPMG Global Tax Policy Leader and Chair of the Global Tax Policy Leadership Group (accompanied by Ms. Raluca Enache, Director at KPMG EU Tax Centre, KPMG in The Netherlands)</li> <li>• Mr. Aleksandar Ivanovski, Director of Tax Policy at CEF-Tax Advisers Europe (accompanied by Ms. Brodie McIntosh, Tax Policy Analyst at CFE-Tax Advisers Europe)</li> <li>• Prof. Emer Mulligan, Professor in Taxation and Finance at the National University of Ireland, Galway</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>25 April 2022</p>
<p><b><i>"The use of special tax regimes in the EU by high net worth individuals: the case of Russian oligarchs"</i></b></p> <ul style="list-style-type: none"> <li>• Prof. Susana Peralta, Associate Professor at Nova University, Portugal</li> <li>• Ms. Theresa Neef, Research fellow at the EU Tax Observatory, and the Eastern Europe and Russia Coordinator of the World Inequality Database, author of Effective sanctions against oligarchs and the role of a European Asset Registry</li> <li>• Prof. Richard Murphy, Director, Tax Research LL and Professor of Accounting at Sheffield University Management School.</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>10 May 2022</p>
<p><b><i>"Case studies on Member States' national tax policies - Ireland"</i></b></p> <ul style="list-style-type: none"> <li>• Mr. Frank Barry, Professor of International Business &amp; Economic Development, School of Business, Trinity College Dublin</li> <li>• Mr. Seamus Coffey, Lecturer at University College Cork and former Chair of the Irish Fiscal Advisory Council (IFAC)</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>16 June 2022</p>

<p><b><i>"The role of tax incentives and exemptions in the framework of the reform of corporate taxation and in the promotion of European economies' competitiveness"</i></b></p> <ul style="list-style-type: none"> <li>• Mr. Benjamin Angel, Director Direct Taxation, Tax Coordination, Economic Analysis and Evaluation, DG TAXUD, European Commission</li> <li>• Dr. Agustin Redonda, Senior Fellow at Council on Economic Policies (CEP)</li> <li>• Mr. Gerhard Huemer, Director Economic and Fiscal Policy at SMEunited</li> <li>• Prof. Dr. Nadine Riedel, Institute for Public and Regional Economics at the University of Münster</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>11 July 2022</p>
<p><b><i>"Case studies on Member States' national tax policies - Luxembourg"</i></b></p> <ul style="list-style-type: none"> <li>• Prof. Aikaterini Pantazatou, Associate professor in Tax Law, University of Luxembourg</li> <li>• Dr. Giulia Aliprandi, EU Tax Observatory, co-author of the report "Have EU Banks left Tax Havens?"</li> <li>• Mr. Philippe Demougin and Mr. Brice Reguimi, European Commission, DG Taxation and Customs Union, Economic analysis, evaluation &amp; impact assessment support</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>13 October 2022</p>
<p><b><i>"Why Should Young Europeans Care about Finance and Taxation?"</i></b></p> <ul style="list-style-type: none"> <li>• Mr. Guillaume Prache, Managing Director Better Finance</li> <li>• Prof. Annamaria Lusardi, University Professor of Economics &amp; Accountancy GWU; Academic Director of Global Financial Literacy Excellence Center (GFLEC)</li> <li>• Ms. Katharina Brusendorf, Co-Founder of the Initiative Finanz-Heldinnen</li> <li>• Mr. Antonio Argenziano, President, Young European Federalists (JEF) Europe</li> <li>• Ms. Giorgia Maffini, Special Advisor on Tax Policy and Transfer Pricing PwC</li> <li>• Mr. Fabian Walter, alias 'Steuerfabi', Social network blogger</li> <li>• Ms Hanna Baade, Tax Manager, National Taxes &amp; Tax Strategy, Continental AG</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>25 October 2022</p>

<p><b>"The Reform of Corporate Taxation: What's Next?"</b></p> <ul style="list-style-type: none"> <li>• Mr. Petr Janský, Economist, Lecturer and Researcher, Charles University Prague</li> <li>• Mr. Tommaso Faccio, Head of Secretariat of the Independent Commission for the Reform of International Corporate Taxation (ICRICT)</li> <li>• Mr. Gerassimos Thomas, Director General, Directorate-General for Taxation and Customs Union (DG TAXUD)</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>27 October 2022</p>
<p><b>"Increasing Energy Prices and High Inflation: What Role for Taxation?"</b></p> <ul style="list-style-type: none"> <li>• Ms. Assia Elgouacem, Economist - Economics Department of the OECD, co-author of "Why governments should target support amidst high energy prices"</li> <li>• Prof. Dr. Dr. h.c Clemens Fuest, President of the Ifo Institute and Director of the Center for Economic Studies</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>27 October 2022</p>
<p><b>"Potential Distortions of the Single Market due to Personal Income Tax"</b></p> <ul style="list-style-type: none"> <li>• Mr. Achim Pross, Acting Deputy Director, OECD Centre for Tax Policy and Administration</li> <li>• Ms. Sarah Godar, Researcher, EU Tax Observatory, co-author of the report on "New Forms of Tax Competition: An Empirical Investigation"</li> <li>• Prof. Franco Roccatagliata, Visiting Professor, European Legal Studies Department, College of Europe</li> <li>• Mr. Krister Andersson, rapporteur for the EESC Opinion on 'Taxation of cross-border teleworkers and their employers' and former Chair of Business Europe's Tax Policy Working Group</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>9 January 2023</p>
<p><b>"What Should the BEFIT Proposal Look Like?"</b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Christian Kaeser, Global Head of Tax of Siemens, Chair of the Tax Committee of the Federation of German Industries (BDI)</li> <li>• Ms. Indra Römogens, PhD Resercher at Radboud University, specializing in the politics of corporate taxation</li> <li>• Mr. Gerhard Huemer, Director of Economic and Fiscal Policy, Study Unit and Communication of SMEUnited</li> <li>• Dr. Simon Loretz, Senior Economist at the Austrian Institute of Economic Research (WIFO), working in the Research Group "Macroeconomics and European Economic Policy"</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>25 January 2023</p>



<p><b>"Case studies on member states national tax policies – Germany"</b></p> <ul style="list-style-type: none"> <li>• Dr. Daniel Fehling, Head of the unit on international tax policies in the Federal Ministry of Finance</li> <li>• Prof. Dr. Reinald Koch, Professor for "Business Administration and Business Taxation" at the Catholic University of Eichstaett-Ingolstadt</li> <li>• Ms. Bettina Rodenberg, Head of Global Tax &amp; Trade Group, Henkel AG &amp; Co.</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>28 March 2023</p>
<p><b>"The Work of National Tax Authorities: Resources, Strategies, Cooperation"</b></p> <ul style="list-style-type: none"> <li>• Ms. Helena Alves Borges, Director-General of the Portuguese Tax and Customs Authority</li> <li>• Ms. Ana Carmina Gamboa, Vice President of the Union of Finance Personnel in Europe</li> <li>• Mr. Levan Kakava, President of the Intra-European Organisation of Tax Administrations</li> <li>• Ms. Zita Spranginiene, Chairwoman of the Lithuanian State Tax Inspectorate Employee's Trade Union</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>25 April 2023</p>
<p><b>"The role of tax policy in controlling inflation"</b></p> <ul style="list-style-type: none"> <li>• Mr. Ricardo Martner, Commissioner of the Independent Commission for the Reform of International Corporate Taxation (ICRICT), former Chief Economist at the United Nations Economic Commission for Latin America and the Caribbean (ECLAC)</li> <li>• Mr. Marcel Olbert, Assistant Professor of Accounting at the London Business School</li> <li>• Ms. Anne-Laure Delatte, Tenured researcher at the CNRS (Centre National de la Recherche Scientifique) and associate professor at PSL Dauphine University</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>23 May 2023</p>
<p><b>"The role of tax incentives in achieving EU policy goals"</b></p> <ul style="list-style-type: none"> <li>• Dr. Markus Meinzer, Director of Policy at the Tax Justice Network, co-author of "Comparing tax incentives across jurisdictions: a pilot study (2019)"</li> <li>• Dr. Ana Cinta González Cabral, Economist at the Centre for Tax Policy and Administration, Tax Policy and Statistics Division (OECD), co-author of the report "Tax Incentives and the Global Minimum Corporate Tax: Reconsidering Tax Incentives after the GloBE Rules"</li> <li>• Dr. Björn Kauder, Senior Economist for Financial Policy and Tax Policy, Institut der deutschen Wirtschaft Köln (German Economic Institute)</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>27 June 2023</p>

<p><b><i>"Tackling the Role of Enablers Involved in Facilitating Tax Evasion and Aggressive Tax Planning in the European Union (SAFE)"</i></b></p> <ul style="list-style-type: none"> <li>• Ms. Gabriela Figueiredo Dias, Chair, International Ethics Standards Board for Accountants</li> <li>• Mr. Olivier Boutellis-Taft, CEO, Accountancy Europe</li> <li>• Mr. Ivan Lazarov, Research Associate, International Bureau of Fiscal Documentation (IBFD)</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>17 July 2023</p>
<p><b><i>"The Prevention of Tax Abuse in the Area of Withholding Taxes"</i></b></p> <ul style="list-style-type: none"> <li>• Dr. Francesca Amaddeo, Lawyer, PhD, lecturer-researcher at Tax Law Competence Centre - University of Applied Sciences and Arts of Southern Switzerland (SUPSI)</li> <li>• Ms. Christiane Hölz, Managing Director at DSW (Deutsche Schutzvereinigung für Wertpapierbesitz e.V.), Member of Better Finance</li> <li>• Mr. Francesco De Lillo, Managing Senior at IBFD (International Bureau of Fiscal Documentation) EU Tax Knowledge Team</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>19 September 2023</p>
<p><b><i>"Capital Gains in the EU"</i></b></p> <ul style="list-style-type: none"> <li>• Mr. Sean Bray, Director of European Policy at the Tax Foundation</li> <li>• Ms. Chiara Putaturo, Deputy Head of Oxfam's EU Office and EU Inequality and Tax Policy Advisor</li> <li>• Ms. Sarah Perret, Head of the Personal and Property Taxes Unit, Tax Policy and Statistics Division of the OECD's Centre for tax Policy and Administration</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>12 January 2024</p>
<p><b><i>"Tackling tax obstacles in the internal market and the role of tax policies in promoting economic growth"</i></b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Jost Heckemeyer, Professor of Business Accounting and Corporate Taxation, Kiel University and Research Associate at the Leibniz Center for European Economic Research (ZEW), Mannheim</li> <li>• Prof. Dr. Dominika Langenmayr, Professor of Economics, Catholic University (KU) of Eichstätt-Ingolstadt</li> <li>• Mr. Christian Kaeser, Global Head of Tax and Corporate Vice-President, Siemens</li> <li>• Dr. Enrico Letta, President of the Jacque Delors Institute</li> </ul> <p><a href="#">Hearing documents</a></p>	<p>13 February 2024</p>

## Exchanges of views

Title	Date
<b>Mr Paolo Gentiloni, Commissioner responsible for Economy</b>	24 September 2020
State of play as regards the ongoing reform of the international tax system with <b>Mr Benjamin Angel, Director for Direct Taxation at the European Commission</b> , and <b>Mr Pascal Saint Amans, Director for Tax policy at the OECD</b> .	28 October 2020
<b>Representatives of the European Commission's Task Force for Relations with the United Kingdom</b> , following the Agreement concluded on 24th December 2020 on a New Partnership with the United Kingdom	26 January 2021
Open Coordinators exchange of views on the <b>OpenLux revelations</b> with <b>Mr Benjamin Angel</b> , Director for Direct Taxation at the European Commission, <b>Ms Anne Michel</b> , journalist at "Le Monde" and <b>Ms Katerina Pantazatou</b> , Associate Professor in Tax Law - Faculty of Law, Economics and Finance - Luxembourg	24 February 2021
<b>ECOFIN Chair and Portuguese Minister of State for Finance, Mr. João Leão</b> , on digital taxation and other tax matters, with the participation of <b>Deputy Minister for Finance and Tax Affairs, Mr António Mendonça Mendes</b>	22 March 2021
<b>Ms Margrethe Vestager, Executive Vice President of the European Commission in charge of Europe Fit for the Digital Age, and Commissioner for Competition</b> , on digital taxation and state aid in the tax area	23 March 2021
<b>Ms Lyudmila Petkova, Chair of the Code of Conduct Group on Business Taxation</b>	19 April 2021
<b>Mr Itai Grinberg, Deputy Assistant Secretary for Multilateral Tax Office of Tax Policy - US Department of the Treasury</b>	22 June 2021
Open Coordinators exchange of views with <b>Mr Gabriel Zucman, Chair of the EU Tax Observatory</b>	22 June 2021
<b>Mr Paolo Gentiloni, Commissioner responsible for Economy</b>	30 November 2021
<b>Ms Lyudmila Petkova, Chair of the Code of Conduct Group on Business Taxation</b>	17 March 2022
<b>Mr Paolo Gentiloni, Commissioner responsible for Economy</b>	27 June 2022

Title	Date
<b>Mr. Marnix van Rij, State Secretary, Ministry of Finance of the Netherlands</b>	13 October 2022
<b>Mr. André Ebanks, Minister for Financial Services and Commerce of the Cayman Islands</b>	14 November 2022
<p>Open Coordinators exchange of views on <b>mission reports and discussion on the follow-up</b>, in the presence of <b>Mr Gerassimos Thomas, Director General, Directorate-General for Taxation and Customs Union (TAXUD), European Commission:</b></p> <ul style="list-style-type: none"> <li>• Mission to Ireland - 19/20 September 2022</li> <li>• Mission to Luxembourg - 19/20 October 2022</li> <li>• Mission to Bern - 3/4 November 2022</li> </ul>	09 January 2023
<p>Open Coordinators exchange of views on the tax implications of the <b>US Inflation Reduction Act</b>, in the presence of <b>Mr. Gerassimos Thomas, Director General, Directorate-General for Taxation and Customs Union (TAXUD), European Commission</b></p>	25 January 2023
<p><b>Dr. Achim Pross, Deputy Director, OECD Centre for Tax Policy and Administration:</b> state of play on the <b>implementation of the Global Agreement on both pillars 1 and 2</b></p>	28 March 2023
<p><b>European Chief Prosecutor, Ms Laura Kövesi</b>, from the European Public Prosecutor's Office (EPPO) on the <b>"Enhancement of the available tools in the fight against VAT Fraud"</b></p>	28 March 2023
<p><b>Mr. Paolo Gentiloni, Commissioner responsible for Economy</b></p>	19 September 2023
<p><b>Ms María José Garde, Chair of the Code of Conduct Group on Business Taxation</b></p>	30 November 2023
<p>Open Coordinators exchange of views on <b>mission reports and discussion on the follow-up</b>, in the presence of <b>Mr Benjamin Angel, Director for Direct Taxation at the European Commission, Mr Timothy Power, Deputy Director for corporate taxation from the UK Treasury and Mr Thaddaeus Hoo, Deputy Chief of Mission &amp; Minister-Counsellor of the Embassy of the Republic of Singapore:</b></p> <ul style="list-style-type: none"> <li>• Mission to London (United Kingdom) - from 19 to 20 June 2023</li> <li>• Mission to Singapore - from 25 to 27 July 2023</li> <li>• Mission to Washington - from 30 October to 1 November 2023</li> </ul>	30 November 2023

### 3. EU Tax Symposium



On 24 and 25 October 2023, the European Parliament and the Commission co-hosted the second EU Tax Symposium in Brussels under the theme *'The future of taxation in the EU: Challenges ahead & changes needed'*.

This landmark event brought together parliamentarians, decision-makers, stakeholders and tax experts from across Europe and worldwide for an open and public debate on

international tax matters and the future of our tax systems.

The European Parliament hosted the second day of the Tax Symposium in the hemicycle, which covered several keynote speeches, a duel of views on the future of taxation in the EU and four panels. Together with participants, high-level panellists discussed topics ranging from the tax mix in the EU, business taxation in the single market, competitiveness versus fairness and decision-making on taxation on the national, EU and international levels.

On the first day, the Commission hosted a series of workshops on *'VAT in the digital world'*, *'The role of behavioural taxation'*, *'Balancing incentives and redistribution: The future of Personal income taxation'* and *'The role of wealth taxation in the tax mix of tomorrow'*.



*Tax Symposium 2023: speakers and Members of the European and National Parliaments in the hemicycle*

The FISC Coordinators concluded that the EU Tax Symposium 2023 co-hosted by the European Parliament and the Commission provided an important platform for policymakers, tax experts, researchers and the public alike to discuss current tax matters and find solutions on a national, European and international level to build stronger tax systems for the future.

## **Background on participants**

Compared to 2022, when the symposium was organised by the Commission only, participation at the Tax Symposium 2023 was 30 % higher on day one (24 October) and 60 % higher on day two (25 October).

Given the size limitation of the room on day one, registration was stopped early in the registration process. Nevertheless, 409 people were present on the first day and 833 people registered for remote participation (effective remote participation could not be computed with certainty).

On day two, an estimate of at least 516 people were present in the hemicycle, with remote participation being 376.

42 % of the on-site audience came from outside Belgium (not counting national parliaments' representatives and speakers); 7.5 % were from a country outside the EU (e.g. 2.6 % from the UK (16 people), 1.6 % from the United States (10) and 0.6 % from Switzerland (4)).

The on-site audience (not counting speakers and national parliaments' representatives) represented different types of organisations: 25 % were from European institutions<sup>1</sup>, 14 % from ministries or central governments, 13 % from international or regional organisations, 11 % from consultancies, 7.8 % from universities or research institutions, 7 % from NGO's and 3 % from SMEs and start-ups<sup>2</sup>. 67 people represented national parliaments, corresponding to 10 % of the total audience.

In terms of media coverage, 1 450 online mentions were detected during October with a peak during the week of the event. This corresponds to an increase of 728 % compared to the previous year.

Conversation around the event took place mainly on Twitter, with 93 % of all mentions. Other mentions came from: online news (53 mentions), blogs (28 mentions), LinkedIn (9 mentions), magazines (4 mentions), newspapers (3 mentions) and YouTube (2 mentions).

In total, mentions were posted by 853 unique authors (number of individual accounts or users that have mentioned or engaged with the event) and generated 5 540 engagements. The conversation around the event could have potentially reached 40 million users.

---

<sup>1</sup> Of which 65 % were from the Commission, 31 % from Parliament and 1.3 % (i.e. 2 people) from the Council.

<sup>2</sup> No statistics were collected for representatives of multinational enterprises, which were counted among the 12 % in the 'other' category.

## 4. Exchanges of views with National Parliaments

FISC Members seek to create a network with National Parliaments. This helps National Parliaments to better understand the legislative procedures that lie behind EU tax provisions. FISC is also convinced that closer cooperation with National Parliaments helps the European Parliament to better understand national positions in European debates.

Title	Date
Exchange of views with the <b>Portuguese Parliament, Committee on Budget and Finance</b> on taxation in a digitalised economy and the fight against tax evasion and aggressive tax planning <a href="#">Event documents</a>	17 March 2021
Exchange of views with the <b>German Parliament, Committee on Finance</b> on taxation of the digital economy and green taxation <a href="#">Event documents</a>	13 April 2021
Exchange of views with the <b>French Parliament, Finance Committee</b> on the reform of the international tax system and the digital taxation <a href="#">Event documents</a>	16 June 2021
Exchange of views with the <b>Slovenian Parliament, Finance Committee</b> on the implementation at EU level of the OECD agreement on tax base erosion and profit shifting, including the introduction of a potential eu digital levy <a href="#">Event documents</a>	27 October 2021
Exchange of views with the <b>USA, Senate Finance Committee</b> on the OECD two-pillar global tax reform (mission to the US) <a href="#">Mission report</a>	24 May 2022
Exchange of views with the <b>Irish Parliament (Oireachtas), Finance Committee and Committee for Budgetary Oversight</b> on OECD two-pillar tax reform, Pandora Papers, fight against harmful tax practices and taxation of windfall profits (mission to Ireland) <a href="#">Mission report</a>	20 September 2022
Exchange of views with the <b>Luxembourgish Parliament, Finance Committee</b> on Luxembourg place in the financial sector and its status as financial hub (mission to Luxembourg) <a href="#">Mission report</a>	21 October 2022
Exchange of views with the <b>Swiss National Council, Economic Affairs and Taxation Committees</b> on the OECD two-pillar tax reform, financial secrecy and taxation of windfall profits (mission to Switzerland) <a href="#">Mission report</a>	4 November 2022

<p>Exchange of views with the <b>Czech Parliament, Budget Committee</b> on “Does uniform harmonisation of taxes through directives/regulations always lead to optimal results for large and small tax jurisdictions?” and “How to integrate exemptions for EU Member States into the directives on taxation of energy products and electricity?”</p> <p><a href="#">Event documents</a></p>	14 November 2022
<p>Exchange of views with the <b>United-Kingdom, House of Commons, Treasury Committee</b> on Digital service Tax and OECD pillar one (mission to the UK)</p> <p><a href="#">Mission report</a></p>	20 June 2023
<p>Exchange of views with the <b>Singapore Parliament, Public Accounts Committee</b> on the fight against money laundering, harmful tax practices and automatic exchange of information (mission to Singapore)</p> <p><a href="#">Mission report</a></p>	26 July 2023
<p><b>18 Members of National Parliaments participated in the EU Tax Symposium</b></p> <p>Austria, Belgium, Cyprus, Czechia, Finland, France, Greece, Ireland, Italy, Latvia, Lithuania, Malta, Netherlands, Poland, Portugal, Romania, Slovenia and Sweden.</p> <p><a href="#">Event documents</a></p>	25 October 2023
<p><b>USA, Senate Finance Committee and Budget Committee</b> on crypto-currencies, the EU’s carbon Border-Adjustment Mechanism and OECD pillars one and two (Mission to the US)</p> <p><a href="#">Mission report</a></p>	31 October 2023



## 5. Studies and workshops

FISC activities were supported by the work and studies produced by the Parliament's Policy Department and European Parliamentary Research Service. Most of the expertise provided was directly linked to the preparation of reports by our Members, to their scrutiny activities or to missions or ad-hoc delegations.

### Workshops

Title	Date
<p><b>Taxation of the Digital Economy</b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Jeffrey Owens, Director, Vienna University Global Tax Policy Center, former Director OECD Tax Center</li> <li>• Prof. Dr. Anne Van De Vijver, Professor of Tax Law, Law Faculty of the University of Antwerp</li> <li>• Mrs. Eli Hadzhieva, Independent Expert and Lecturer on the Digital Economy</li> <li>• Mr. Daniele Majorana, Special Legal Counsel for International and EU Taxation</li> </ul> <p><a href="#">Workshop documents</a></p>	12 February 2021
<p><b>Harmful Tax Practices and Tax Gaps in the Football Sector</b></p> <p><b>Presentation of the study on 'Harmful tax practices within the EU: definition, identification and recommendations'</b></p> <ul style="list-style-type: none"> <li>• Prof Dr Elly Van de Velde and Dr Francesco Cannas (Hasselt University)</li> </ul> <p><b>Presentation of the study on 'Sectors with large Tax Gaps: Case Study, Football Sector'</b></p> <ul style="list-style-type: none"> <li>• Prof Dr Robby Houben, Gertjan Verachtert, Prof Dr Niels Appermont, Prof Dr Anne Van de Vijver (University of Antwerp)</li> </ul> <p><a href="#">Workshop documents</a></p>	29 June 2021
<p><b>The risks and benefits of technology in the tax area (Study on 'Exploring the opportunities and challenges of new technologies for EU tax administration and policy')</b></p> <ul style="list-style-type: none"> <li>• Prof. Dr Jeffrey Owens</li> <li>• Dr. Nathalia Oliveira Costa</li> <li>• Dr. Ilvan Lazarov</li> </ul> <p>(all from the Vienna University, Global Tax Policy Center - the Institute for Austrian and International Tax Law)</p> <p><a href="#">Workshop documents</a></p>	30 September 2021
<p><b>Potentially harmful tax practices and harmful competition in the area of personal income taxes and wealth taxes</b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Florian Neumeier, Head of the Research Group Taxation and Fiscal Policy, IFO Institute – Leibniz Institute for Economic Research at University of Munich</li> </ul>	10 January 2022

Title	Date
<p><b>Assessment of recent EU Tax Legislation (in particular the Anti Tax Avoidance Directive –ATAD and the Directive on cross-border tax arrangements – DAC6)</b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Werner Haslehner – Full professor in European and International Tax Law, ATOZ Chair for European and International Taxation</li> <li>• Prof. Dr Aikaterini Pantazatou, Associate professor in Tax Law, both from University of Luxembourg</li> </ul> <p><a href="#">Workshop documents</a></p>	
<p><b>Removal of taxation-based obstacles and distortions in the Single Market in order to encourage cross border investment</b></p> <ul style="list-style-type: none"> <li>• Professor Dr. Jost Heckemeyer (Kiel University)</li> </ul> <p><b>Regulation of intermediaries, including tax advisers, in the EU/Member States and best practices from inside and outside the EU</b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Emer Mulligan National University of Ireland Galway</li> </ul> <p><a href="#">Workshop documents</a></p>	27 June 2022
<p><b>Good Tax Practices in the Fight Against Tax Avoidance - The signalling role of FDI data</b></p> <ul style="list-style-type: none"> <li>• Prof. Dr. Jost Heckemeyer, Professor of Business Accounting and Corporate Taxation, Kiel University and Research Associate at the Leibniz Center for European Economic Research (ZEW), Mannheim</li> <li>• Prof. Dr. Dominika Langenmayr, Professor of Economics, Catholic University (KU) of Eichstätt-Ingolstadt</li> <li>• Christian Kaeser, Global Head of Tax and Corporate Vice-President, Siemens</li> <li>• Dr. Enrico Letta, President of the Jacque Delors Institute</li> </ul> <p><a href="#">Workshop documents</a></p>	13 February 2024

## Studies

Title	Date
Harmful tax practices within the EU: definition, identification and recommendations - <a href="#">Study</a>	31 May 2021
VAT gap, reduced VAT rates and their impact on compliance costs for businesses and on consumers - <a href="#">Study</a>	30 August 2021
Fair and simpler taxation supporting the recovery strategy – Ways to improve exchange of information and compliance to reduce the VAT gap - <a href="#">Study</a>	20 September 2021
Fair and simpler taxation supporting the recovery strategy - Ways to lower compliance costs and improve EU corporate income taxation - <a href="#">Study</a>	21 September 2021
Taxing professional football in the EU  A Comparative and EU analysis of a sector with tax gaps - <a href="#">Study</a>	30 September 2021
Exploring the opportunities and challenges of new technologies for EU tax administration and policy - <a href="#">Study</a>	21 October 2021
Harmful Practices and Competition in the Area of Personal Income and Wealth Taxation - <a href="#">Study</a>	31 January 2022
Assessment of recent anti-tax avoidance and evasion measures (ATAD & DAC 6) - <a href="#">Study</a>	17 March 2022
Removal of taxation-based obstacles and distortions in the Single Market in order to encourage cross border investment - <a href="#">Study</a>	26 July 2022
Regulation of intermediaries, including tax advisers, in the EU/Member States and best practices from inside and outside the EU - <a href="#">Study</a>	01 August 2022
Taxation of the Informal Economy in the EU - <a href="#">Study</a>	25 November 2022
Overview on the tax compliance costs faced by European enterprises – with a focus on SMEs - <a href="#">Study</a>	22 February 2023
The effectiveness and distributional consequences of excess profit taxes or windfall taxes in light of the Commission’s recommendation to Member States - <a href="#">Study</a>	29 March 2023
National tax measures in response to the COVID-19 crisis - <a href="#">Study</a>	22 September 2023
Good tax practices in the fight against tax avoidance - The signalling role of FDI data - <a href="#">Study</a>	30 November 2023

## Annex 1 – FISC Members

*	Members	*	Substitutes
<b>EPP/PPE 8/8</b>		<b>EPP/PPE 6/8</b>	
DE	M. DORFMANN Herbert	ES	Mme BENJUMEA BENJUMEA M.
DE	M. FERBER Markus (1e VP)	DE	BERGER Stefan
ES	M. GARCÍA-MARGALLO Y MARFIL	PL	Mme HÜBNER Danuta Maria
DE	M. KARAS Othmar(4e VP)	IT	M. MARTUSCIELLO Fulvio
DE	Mme KEMP Martine	FI	Mme PIETIKÄINEN Sirpa
CS	M. NIEDERMAYER Luděk	LT	Mme SEIBUTYTĖ Aušra
PT	Mme PEREIRA Lúdia		
DE	M. SCHWAB Andreas		
<b>S&amp;D 6/6</b>		<b>S&amp;D 5/6</b>	
PL	M. BELKA Marek	DA	M. FUGLSANG Niels
ES	M. FERNÁNDEZ Jonás	DE	Mme REGNER Evelyn
FR	Mme LALUCQ Aurore	MT	M. SANT Alfred
PT	M. MARQUES Pedro	DE	M. SCHUSTER Joachim
NL	M. TANG Paul (PR)	RO	M. TUDOSE Mihai
IT	Mme TINAGLI Irene		
<b>Renew 4/4</b>		<b>Renew 4/4</b>	
FR	M. BOYER Gilles	FR	M. CHASTEL Olivier
CS	M. HLAVÁČEK Martin (2e VP)	CS	M. KOVAŘÍK Ondřej
IR	M. KELLEHER Billy	LU	Mme SEMEDO Monica
RO	M. PÎSLARU Dragoș	FR	Mme YON-COURTIN Stéphanie
<b>Greens/Verts/ALE 3/3</b>		<b>Greens/Verts/ALE 3/3</b>	
DE	M. ANDRESEN Rasmus	FR	M. CARÊME Damien
EL	M. KOKKALIS Petros	FR	M. GRUFFAT Claude
DA	Mme PETER-HANSEN K. M. (3e VP)	CS	M. PEKSA Mikuláš
<b>ECR 3/3</b>		<b>ECR 2/3</b>	
SK	M. JURZYCA Eugen	PL	M. JAKI Patryk
PL	Mme MOŹDŹANOWSKA And. A.	NL	M. VAN OVERTVELDT Johan
LV	M. ZĪLE Roberts		
<b>ID 3/3</b>		<b>ID 1/3</b>	
DE	M. BECK Gunnar	IT	Mme GANCIA Gianna
DE	M. HAIDER Roman		
IT	M. RINALDI Antonio Maria		
<b>The Left 2/2</b>			
FR	Mme AUBRY Manon		
PT	M. GUSMÃO José		
<b>NI 1/1</b>			
ES	Mme PONSATÍ OBIOLS Clara		

## Annex 2 – FISC Bureau & Coordinators

### Bureau



Paul Tang  
Chair – S&D



Markus Ferber  
Vice-Chair – EPP



Martin Hlaváček  
Vice-Chair – Renew



Kira Marie Peter-  
Hansen  
Vice-Chair –  
Greens/EFA



Othmar Karas  
Vice-Chair EPP

### Coordinators



Lídia Pereira  
EPP Coordinator



Isabel Benjumea  
EPP Deputy  
Coordinator



Aurore Lalucq  
S&D Coordinator



Gilles Boyer  
Renew Coordinator



Kira Marie Peter-  
Hansen  
Greens/EFA  
Coordinator



Andželika  
Moździanowska  
ECR Coordinator



Gunnar Beck  
ID Coordinator



José Gusmão  
The Left Coordinator

## RELEVANT WEBSITES

- FISC website  
<https://www.europarl.europa.eu/committees/en/fisc/home/highlights>
- ECON website  
<https://www.europarl.europa.eu/committees/en/econ/home/highlights>
- PANA Committee of Inquiry website  
<https://www.europarl.europa.eu/committees/en/archives/8/pana/home/welcome-words>
- TAXE Special Committee website  
<https://www.europarl.europa.eu/committees/en/archives/8/taxe/home/welcome-words>
- TAXE 2 Special Committee website  
<https://www.europarl.europa.eu/committees/en/archives/8/tax2/home/welcome-words>
- TAXE 3 Special Committee website  
<https://www.europarl.europa.eu/committees/en/archives/8/tax3/home/welcome-words>
- Legislative Observatory  
<http://www.europarl.europa.eu/oil/home/home.do>
- EPRS – European Parliamentary Research Service  
<http://www.eprs.sso.ep.parl.union.eu/eprs/auth/en/1161.html>
- European Commission, DG TAXUD  
<https://commission.europa.eu/about-european-commission/departments-and->