



MINUTI

Laqgħa tas-16 ta' Novembru 2020, 16.45-18.45

BRUSSELL

Il-laqgħa bdiet nhar it-Tnejn, 16 ta' Novembru 2020, fil-16.45 u kienet preseduta minn Paul Tang (President).

1. Adozzjoni tal-aġenda

FISC_OJ(2020)1116_1

L-aġenda giet adottata fil-forma li tidher f'dawn il-minuti.

2. Avvizi tal-President

Il-President għamel l-avvizi li ġejjin:

Is-sommarju tar-rakkomandazzjonijiet tal-Koordinaturi tal-laqgħa tat-28 ta' Ottubru, kif mibgħut lill-Membri tas-Sottokumitat FISC fl-10 ta' Novembru, huwa mehmuż ma' dawn il-minuti.

Ir-rakkomandazzjonijiet tal-Koordinaturi huma kkunsidrati approvati mis-Sottokumitat.

3. Smigh Pubbliku dwar Ir-rwol tal-politiki tat-tassazzjoni fil-kuntest tal-irkupru ekonomiku

Il-President ta bidu għad-dibattitu.

Tkellmu dawn li ġejjin:

Kelliema mistiedna

- Is-Sa Grace Perez Navarro (Viċi Direttur ta' Ċentru għall-Politiki u l-Amministrazzjoni tat-Taxxa tal-OECD)

- Il-Professur Joaquim Miranda Sarmiento (Professur tal-Finanzi fl-Iskola tal-Ekonomija u l-Maniġment ta' Lisbona)

- Is-Sinjura Liina Carr (Segretarju Konfederali tal-KETU)

Il-kelliema għamlu d-dikjarazzjonijiet tagħhom.

Kelliema: Paul Tang, Lidia Pereira, Marek Belka, Stéphanie Yon Courtin, Antonio Maria Rinaldi, Gruffat Claude, Andzelika Anna Mozdzanowska, Aubry Manon, Gyori Eniko, Eero Heinalouma

Il-kelliema wiegħbu l-mistoqsijiet li għamlulhom il-Membri.

Il-President ikkonkluda d-dibattitu.

4. Kwistjonijiet varji

Xejn.

5. Laqgħat li jmiss

- l-1 ta' Diċembru 2020, 9.00 – 12.00 (Brussell)
- is-7 ta' Diċembru 2020, 16.45 – 18.45 (Brussell)

Il-laqgħa ntemmet fis-18.45.

**ПРИСЪСТВЕН ЛИСТ/LISTA DE ASISTENCIA/PREZENČNÍ LISTINA/DELTAGERLISTE/
ANWESENHEITSLISTE/ΚΟΗΛΟΛΙΓΙΑΤΕ ΝΙΜΕΚΙΡΙ/ΚΑΤΑΣΤΑΣΗ ΠΑΡΟΝΤΩΝ/RECORD OF ATTENDANCE/
LISTE DE PRÉSENCE/POPIS NAZOČNIH/ELENCO DI PRESENZA/APMEKLĒJUMU REĢISTRŠ/DALYVIŲ SAŖAŠAS/
JELENĒTI ĪV/REGISTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČIH/LĂSNĂOLOLISTA/NĂRVAROLISTA**

<p>Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjetništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)</p>
<p>Paul Tang (P), Markus Ferber (1st VP),</p>
<p>Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselők/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter</p>
<p>Manon Aubry, Marek Belka, Francesca Donato, Sven Giegold, Enikő Győri, Billy Kelleher, Aurore Lalucq, Pedro Marques, Luděk Niedermayer, Lídia Pereira, Dragoș Pișlaru, Antonio Maria Rinaldi</p>
<p>Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Póttagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter</p>
<p>Claude Gruffat, Eero Heinäluoma, Danuta Maria Hübner, Anđelika Anna Mozdżanowska, Alfred Sant, Joachim Schuster, Monica Semedo, Stéphanie Yon-Courtin</p>

209 (7)
216 (3)
56 (8) (Точка от дневния ред/Punto del orden del día/Bod pořadu jednání (OJ)/Punkt på dagsordenen/Tagesordnungspunkt/ Päevakorra punkt/Σημείο της ημερήσιας διάταξης/Agenda item/Point OJ/Τοčka dnevnoĝ reda/Punto all'ordine del giorno/Darba kārtības punkts/Darbotvarkēs punktas/Napirendi pont/Punt Agenda/Agendapunt/Punkt porządku dziennego/Ponto OD/Punct de pe ordinea de zi/Bod programu schůdže/Τοčka UL/Esityslistan kohta/Punkt på föredragningslistan)

(*) Present in the meeting room

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebėtojai/Megfigyelők/Osservatori/Waarnemers/Obszerwatorzy/Observadores/Observatori/Pozorovatelia/Opazovalci/Tarkkailijat/Observatörer

По покана на председателя/Por invitación del presidente/Na pozvání předsedy/Efter indbydelse fra formanden/Auf Einladung des Vorsitzenden/Εσimehe kutsel/Με πρόσκληση του Προέδρου/At the invitation of the Chair/Sur l'invitation du président/ Na poziv predsjednika/Su invito del presidente/Pēc priekšsēdētāja uzaicinājuma/Pirmininkui pakvietus/Az elnök meghívására/ Fuq stedina tač-'Chairman'/Op uitnodiging van de voorzitter/Na zaproszenie Przewodniczącego/A convite do Presidente/La invitația președintelui/ Na pozvanie predsedu/Na povabilo predsednika/Puheenjohtajan kutsusta/På ordförandens inbjudan

Съвет/Consejo/Rada/Rådet/Rat/Nöukogu/Συμβούλιο/Council/Conseil/Vijeće/Consiglio/Padome/Taryba/Tanács/Kunsill/Raad/Conselho/Consiliu/Svet/Neuvosto/Rådet (*)
Комисия/Comisión/Komise/Kommissionen/Kommission/Komisjon/Επιτροπή/Commission/Komisija/Commissione/Bizottság/Kummissjoni/Commissie/Komisja/Comissão/Comisie/Komisja/Komissio/Kommissionen (*)
Други институции и органи/Otras instituciones y organismos/Ostatní orgány a instituce/Andre institutioner og organer/Andere Organe und Einrichtungen/Muud institutsioonid ja organid/Λοιπά θεσμικά όργανα και οργανισμοί/Other institutions and bodies/Autres institutions et organes/Druge institucije i tijela/Altre istituzioni e altri organi/Citas iestādes un struktūras/Kitos institucijos ir įstaigos/Más intézmények és szervek/Istituzzjonijiet u korpi ohra/Andere instellingen en organen/Inne instytucje i organy/Outras instituições e outros órgãos/Alte instituții și organe/Iné inštitúcie a orgány/Muut toimielimet ja elimet/Andra institutioner och organ

Други учасници/Otros participantes/Ostatní účastníci/Endvidere deltog/Andere Teilnehmer/Muud osalejad/Επίσης παρόντες/Other participants/Autres participants/Dруги sudionici/Altri partecipanti/Citi klātesošie/Kiti dalyviai/Más résztvevők/Partecipanti ohra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Ini účastnici/Dруги udeleženci/Muut osallistajat/Övriga deltagare

<p>Секретариат на политическите групи/Secretaría de los Grupos políticos/Sekretariát politických skupin/Gruppernes sekretariat/Sekretariat der Fraktionen/Fraktsioonide sekretariaat/Γραμματεία των Πολιτικών Ομάδων/Secretariats of political groups/Secrétariat des groupes politiques/Tajništva klubova zastupnika/Segreteria gruppi politici/Politisko grupu sekretariāts/Frakciju sekretoriai/Képviseletcsoportok titkársága/Segretarjat gruppi poličiči/Fractiesecretariaten/Sekretariat Grup Politycznych/Secretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Poliittisten ryhmien sihteeristöt/De politiska gruppernas sekretariat</p>	
PPE	Lasse Boehm, Janne Järvinen
S&D	Stine Larsen
Renew	Natacha Vanbrabant
ID	
Verts/ALE	Johan Langerock
ECR	Stanislaw Kogut
GUE/NGL	Boris Eric Bouzol-Broitman
NI	

<p>Кабинет на председателя/Gabinete del Presidente/Kancelář předsedy/Formandens Kabinet/Kabinett des Präsidenten/Presidendi kantselei/Γραφείο του Προέδρου/President's Office/Cabinet du Président/Ured predsjednika/Gabinetto del Presidente/Priekšsēdētāja kabinets/Pirmininko kabinetas/Elnöki hivatal/Kabinett tal-President/Kabinet van de Voorzitter/Gabinet Przewodniczącego/Gabinete do Presidente/Cabinet Preşedinte/Kancelária predsedu/Urad predsednika/Puhemiehen kabinetti/Talmannens kansli</p>	
<p>Кабинет на генералния секретар/Gabinete del Secretario General/Kancelář generálního tajemníka/Generalsekretærens Kabinet/Kabinett des Generalsekretärs/Peasekretäri büroo/Γραφείο του Γενικού Γραμματέα/Secretary-General's Office/Cabinet du Secrétaire général/Ured glavnog tajnika/Gabinetto del Segretario generale/Ġeneralsekretāra kabinets/Generalinio sekretoriaus kabinetas/Főtitkári hivatal/Kabinett tas-Segretarju Ġenerali/Kabinet van de secretaris-generaal/Gabinet Sekretarza Generalnego/Gabinete do Secretário-Geral/Cabinet Secretar General/Kancelária generálneho tajomníka/Urad generalnega sekretarja/Pääsihteerin kabinetti/Generalsekreterarens kansli</p>	
<p>Генерална дирекция/Dirección General/Generální ředitelství/Generaldirektorat/Generaldirektion/Peadirektoraat/Γενική Διεύθυνση/Directorate-General/Direction générale/Glavna uprava/Direzione generale/Ġenerāldirektorāts/Generalinis direktoratas/Főigazgatóság/Direttorat Generali/Direktoraten-generaal/Dyrekcja Generalna/Direcção-Geral/Direcții Generale/Generálne riaditeľstvo/Generalni direktorat/Pääosasto/Generaldirektorat</p>	
DG PRES	Samuel de Lemos
DG IPOL	Dirk Verbeke
DG EXPO	
DG EPRS	
DG COMM	
DG PERS	
DG INLO	
DG TRAD	
DG LINC	
DG FINS	
DG ITEC	
DG SAFE	

Правна служба/Service Jurídico/Právní služba/Juridisk Tjeneste/Juristischer Dienst/Όίγυστεenistus/Νομική Υπηρεσία/Legal Service/ Service juridique/Pravna služba/Servizio giuridico/Juridiskais dienests/Teisės tarnyba/Jogi szolgálat/Servizz legali/Juridische Dienst/ Wydział prawny/Serviço Jurídico/Serviciu Juridic/Právný servis/Oikeudellinen yksikkö/Rättstjänsten
Секретариат на комисията/Secretaría de la comisión/Sekretariát výboru/Udvalgssekretariatet/Ausschusssekretariat/Komisjoni sekretariaat/Γραμματεία της επιτροπής/Committee secretariat/Secrétariat de la commission/Tajništvo odbora/Segreteria della commissione/Komitejas sekretariāts/Komiteto sekretoriatas/A bizottság titkársága/Sekretarjat tal-kumitat/Commissiesecretariaat/ Sekretariat komisji/Secretariado da comissão/Sekretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet
Benoit Wets, Francisco Manuel Ruiz-Risueno
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočnik/ Avustaja/Assistenten
Odila Esposito, Cinti Torrens Bermo

- * (P) = Председател/Presidente/Předseda/Formand/Vorsitzender/Esimees/Πρόεδρος/Chair/Président/Predsjednik/Priekšsēdētājs/
 Pirmininkas/Elnök/Chairman/Voorzitter/Przewodniczący/Preşedinte/Predseda/Predsednik/Puheenjohtaja/Ordförande
- (VP) = Заместник-председател/Vicepresidente/Místopředseda/Næstformand/Stellvertretender Vorsitzender/Aseesimees/Αντιπρόεδρος/
 Vice-Chair/Potpredsjednik/Vice-Président/Potpredsjednik/Priekšsēdētāja vietnieks/Pirmininko pavaduotojas/Alelnök/ Vīci
 'Chairman'/Ondervoorzitter/Wiceprzewodniczący/Vice-Presidente/Vicepreşedinte/Podpredseda/Podpredsednik/
 Varapuheenjohtaja/Vice ordförande
- (M) = Член/Miembro/Člen/Medlem./Mitglied/Parlamendiliige/Βουλευτής/Member/Membre/Član/Membro/Deputāts/Narys/Képviselő/
 Membru/Lid/Członek/Membro/Membru/Člen/Poslanec/Jäsen/Ledamot
- (F) = Длъжностно лице/Funcionario/Úředník/Tjenestemand/Beamter/Ametnik/Υπάλληλος/Official/Fonctionnaire/Dužnosnik/
 Funzionario/Ierēdnis/Pareigūnas/Tisztviselő/Ufficial/Ambtenaar/UrządNIK/Funcionário/Funcionar/Úradník/Urädnik/Virkamies/
 Tjänsteman

Summary of Coordinators recommendations

Wednesday, 28 October 2020

11.30 to 12.30

Remote meeting with Interactio

Present:

Bureau: Paul Tang (Chair)
Markus Ferber (1st Vice-Chair)
Kira Peter-Hansen (3rd Vice-Chair)
Othmar Karas (4th Vice-Chair)

Coordinators: Lidia Pereira (EPP Coordinator)
Christophe Hansen (EPP Deputy Coordinator)
Pedro Marques (S&D Coordinator)
Gilles Boyer (Renew Coordinator)
Sven Giegold (Greens Coordinator)
Patrik Jaki (ECR Coordinator)
José Gusmão (GUE Coordinator)

A. Appointment of rapporteurs

The Coordinators decided on the allocation of the following own-initiative reports:

Title	Type of report	Political Group / Rapporteur
Reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group)	Non legislative own initiative report	S&D
Digital taxation: OECD negotiations, tax residency of digital companies and a possible European Digital Tax		EPP and Renew
Creating an economically, socially and environmentally sustainable European tax system in the post-covid economy		Greens/EFA

Fair and simpler taxation supporting the recovery strategy (EP follow-up to the July Commission's Action Plan and its 25 initiatives in the area of VAT, business and individual taxation)	Legislative own initiative report	EPP
Implementation of the 6th VAT Directive: what is the missing part to reduce the EU VAT gap?	Implementation report	Renew

This decision still needs the authorisation from the CoP.

B. Draft timetable for the Motion for Resolution on "Reforming the EU list of tax havens"

The Coordinators agreed on the timetable below, taking into account that:

- The oral question will be tabled by the Chair of the Committee on its behalf and will be asked to both the Commission and the Council.
- The procedure will be held in EN only.

Oral Question	
Draft OQ to FISC Coordinators	16/11
Deadline for FISC Coordinators' comments	18/11
Final OQ to FISC Coordinators	20/11
Consideration of OQ and RE in FISC	7/12
Vote in ECON	10/12
Plenary	January 2021

Resolution	
Draft RE to FISC Coordinators	16/11
Deadline for FISC Coordinators' comments	18/11
Revised draft RE to all ECON MEPs	20/11
Deadline amendments	25/11 at 12h00
Consideration of OQ and RE in FISC	7/12
Vote in ECON	10/12
Plenary	January 2021

C. Studies

The Coordinators approved to request the following studies, by order of priority:

- Harmful tax practices within the EU: definition, identification, quantification and recommendations
- The risks and benefits of technology in the tax area: from modernisation of tax systems to increased risks of fraud (crypto and blockchain)
- Study identifying the main sectors with tax gaps, specifically but not only the football / soccer sector.
- Study on the development of potentially harmful tax practices and harmful competition in the area of personal income tax and wealth tax
- Evaluation of the anti-tax avoidance and evasion measures introduced in the recent years (mainly ATAD and DAC).

These studies will be part of a rolling plan throughout the year. It was however agreed that the studies should feed in the debates on the INIs and should therefore be ready before the votes in ECON.

The study on the "EU VAT gap: Evaluation of the reasons for it, of the EU VAT strategy to reduce it and possible solutions" was temporarily put on hold because a study will anyway be launched by EPRS in the framework of the implementation report.

D. FISC working methods and interaction with ECON

FISC coordinators agreed to add the following items in the working methods:

- Automatic transfer of main and relevant FISC coordinator decisions to the ECON Coordinators
- Establishing a regular "taxation dialogue" format with the key tax actors of the Commission and the Council (including on the state of play of OECD negotiations)

The FISC coordinators also discussed the system proposed for the allocation of reports. They decided that more time was needed to find a solution. The issue will be discussed again at the next meeting.

Finally, some clarifications were requested, notably about the order of speaking and the missions outside the EU. They will be addressed in a new version of the working methods.

E. Hearing on "The role of tax policies in the context of the economic recovery" of 16 November 2020

The Coordinators endorsed the list of experts below to be invited at the hearing of 16 November 2020:

- Hans Vijlbrief, Dutch State Secretary on taxation
- Joaquim Miranda Sarmiento, Professor at Lisbon School of Economics and Management (University of Lisbon);
- Liina Carr, ETUC Confederal Secretary
- OECD: Grace Perez Navarro

F. Interaction with National Parliaments

This item was postponed to the next Coordinators' meeting.

G. Gender mainstreaming and Petition Networks

This item was postponed to the next Coordinators' meeting.

H. Time and date of next Coordinators' meetings

- **Tuesday, 10 November - 09:00 to 11.00** (with the remote participation tool Interactio)
- **Thursday, 3 December, 13.45 to 15.45** (with the remote participation tool Interactio)