



PROTOKOLL

Sitzung vom 1. Dezember 2020, 9.00–12.00 Uhr

BRÜSSEL

Die Sitzung wird am Dienstag, 1. Dezember 2020, um 9.00 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

1. Annahme der Tagesordnung

FISC_OJ(2020)1201_1

Die Tagesordnung wird in der diesem Protokoll entsprechenden Fassung angenommen.

2. Mitteilungen des Vorsitzes

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 10. November, die den Mitgliedern des FISC-Unterausschusses am 18. November übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigefügt.

Es wird davon ausgegangen, dass die Empfehlungen der Koordinatoren vom Unterausschuss gebilligt werden.

3. Öffentliche Anhörung zu dem Thema „Führen schädliche Steuerpraktiken innerhalb und außerhalb der EU zu Wettbewerbsverzerrungen im Binnenmarkt?“

Der Vorsitzende eröffnet die Aussprache.

Es sprechen:

Podiumsdiskussion I: Beseitigung schädlicher Steuerpraktiken außerhalb der EU

Gastredner:

– Dr. Petr Janský, außerordentlicher Professor für Wirtschaftswissenschaften an der Karls-Universität und Leiter der Abteilung Europäische Wirtschaftsintegration und Wirtschaftspolitik

– Dr. Irma Mosquera Valderrama, außerordentliche Professorin für Steuerrecht an der Universität Leiden

Die Redner geben Erklärungen ab.

Es sprechen: Lídia Pereira, Pedro Marques, Gilles Boyer, Sven Giegold, Angelika Mozdżanowska, José Manuel García-Margallo Y Marfil, Aurore Lalucq

Die Redner beantworten Fragen der Mitglieder.

Podiumsdiskussion II: Beseitigung schädlicher Steuerpraktiken, die zu Wettbewerbsverzerrungen im Binnenmarkt führen

Gastredner:

– Prof. Mario Monti, zur Zeit der Annahme des Verhaltenskodexes für Unternehmensbesteuerung für den Binnenmarkt zuständiges Mitglied der Kommission

– Dr. Martijn Nouwen, Leiter des Instituts für Steuertransparenz an der Universität von Amsterdam

– Prof. Liza Lovdahl-Gormsen, britisches Institut für internationales und vergleichendes Recht, Forschungsbeauftragte für Wettbewerbsrecht und Leiterin des Forums für Wettbewerbsrecht

Die Redner geben Erklärungen ab.

Es sprechen: Luděk Niedermayer, Niels Fuglsang, Martin Hlaváček, Hélène Laporte, Damien Carême, Angelika Mozdżanowska, José Gusmao, Danuta Maria Hübner

Die Redner beantworten Fragen der Mitglieder.

Der Vorsitzende schließt die Aussprache ab.

4. Verschiedenes

Zu diesem Punkt liegt nichts vor.

5. Nächste Sitzungen

- 7. Dezember 2020, 16.45–18.45 Uhr (Brüssel)

Schluss der Sitzung: 12.00 Uhr.

**ПРИСЪСТВЕН ЛИСТ/LISTA DE ASISTENCIA/PREZENČNÍ LISTINA/DELTAGERLISTE/
ANWESENHEITSLISTE/KOHALOLIJATE NIMEKIRI/KATAΣΤΑΣΗ ΠΑΡΟΝΤΩΝ/RECORD OF ATTENDANCE/
LISTE DE PRÉSENCE/POPIS NAZOČNIH/ELENCO DI PRESENZA/APMEKLĒJUMU REĢISTRSDALYVIŲ SAŖAŠAS/
JELENLĒTI ĪV/REGĪSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČIH/LÄSNÄOLOLISTA/NÄRVAROLISTA**

Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang (P), Markus Ferber (1 st VP), Martin Hlaváček (2 nd VP)
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselők/Membri/Leden/Poslowie/Deputados/Deputați/Jäsenet/Ledamöter
Gilles Boyer, José Manuel García-Margallo y Marfil, Sven Giegold, Enikő Győri, Aurore Lalucq, Hélène Laporte, Pedro Marques, Luděk Niedermayer, Lídia Pereira, Clara Ponsatí Obiols
Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Póttagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
Damien Carême, Fabio Massimo Castaldo, Niels Fuglsang, Claude Gruffat, José Gusmão, Eero Heinäluoma, Danuta Maria Hübner, Andželika Anna Możdżanowska, Sirpa Pietikäinen, Evelyn Regner, Alfred Sant, Andreas Schwab, Monica Semedo

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 schôdze/Točka UL/Esityslistan kohta/Punkt på föredragningslistan)

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

По покана на председателя/Por invitación del presidente/Na pozvání předsedy/Efter indbydelse fra formanden/Auf Einladung des Vorsitzenden/Esimehe 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/Nðukogu/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/Ostatni orgány a institute/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/Istituzjonijiet 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/Ostatni účastníci/Endvidere deltog/Andere Teilnehmer/Muud osalejad/Επίσης παρόντες/Other participants/Autres participants/Drugi sudionici/Altri partecipanti/Citi klātesošie/Kiti dalyviai/Más résztvevők/Partecipanti ohra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Iní účastníci/Drugi udeleženci/Muut osallistajat/Övriga deltagare

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 politici/Fractiesecretariaten/Sekretariat Grup Politycznych/Secretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Poliittisten ryhmien sihteeristö/De politiska gruppernas sekretariat	
PPE	Janne Järvinen
S&D	Aurore Chardonnet, Stine Larsen
Renew	
ID	
Verts/ALE	Johan Langerock
ECR	Stanislaw Kogut
GUE/NGL	
NI	Marianna Lorenzano

Кабинет на председателя/Gabinete del Presidente/Kancelář předsedy/Formandens Kabinet/Kabinett des Präsidenten/Presidendi kantseleri/Γραφείο του Προέδρου/President's Office/Cabinet du Président/Ured predsednika/Gabinetto del Presidente/Priekšsēdētāja kabinets/Pirmininko kabinetas/Elnöki hivatal/Kabinett tal-President/Kabinet van de Voorzitter/Gabinet Przewodniczącego/Gabinete do Presidente/Cabinet Președinte/Kancelária predsedu/Urad predsednika/Puhemiehen kabinetti/Talmannens kansli	
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/Generalsekretära 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 generálního tajemníka/Urad generalnega sekretarja/Pääsihteerin kabinetti/Generalsekreterarens kansli	
Генерална дирекция/Dirección General/Generální ředitelství/Generaldirektorat/Generaldirektion/Peadirektoraat/Γενική Διεύθυνση/Directorate-General/Direction générale/Glavna uprava/Direzione generale/Ģenerāldirektorāts/Generalinis direktoratas/Főigazgatóság/Direktorat Ġenerali/Direktoraten-generaal/Dyrekcja Generalna/Direcção-Geral/Direcții Generale/Generálne riaditeľstvo/Generalni direktorat/Pääosasto/Generaldirektorat	
DG PRES	
DG IPOL	
DG EXPO	
DG EPRS	
DG COMM	
DG PERS	
DG INLO	
DG TRAD	
DG LINC	
DG FINS	
DG ITEC	
DG SAFE	

Правна служба/Servicio Jurídico/Právní služba/Juridisk Tjeneste/Juristischer Dienst/Öigusteenistus/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/Právny 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/Secretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet
Benoit Wets
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Assizstents/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-Présidente/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/Ufficjal/Ambtenaar/Urządник/Funcionário/Funçionar/Úradník/Uradnik/Virkamies/
 Tjänsteman

Summary of Coordinators recommendations

Tuesday, 10 November 2020

09.00 to 10.00

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)
Pedro Marques (S&D Coordinator)
Gilles Boyer (Renew Coordinator)
Hélène Laporte (ID Coordinator)
Sven Giegold (Greens Coordinator)
José Gusmão (GUE Coordinator)

A. Networks

1. Gender mainstreaming network

The Coordinators endorsed the nomination of Monica Semedo (Renew) as full Member and Kira Peter-Hansen (Greens) as substitute Member to represent FISC in this network.

2. Petitions network

The Coordinators endorsed the nomination of Mr Alfred Sant (S&D) as full Member to represent FISC in this network.

B. FISC working methods

The Coordinators endorsed the FISC working methods (see annex). There was a broad agreement between Coordinators on a high level of cooperation in order to ensure the participation of smaller groups in the FISC decision process.

C. Interaction with National Parliaments

The Secretariat was tasked to draw up a proposal on how to involve national parliaments in the work of the subcommittee, including some suggestions made during the meeting such as:

- Ensuring that a debate on taxation takes place during the European Parliamentary Week;
- Exploring the feasibility of and interest for a possible ad-hoc exchange of views (including via videoconference) to attract more specialised MPs;
- Regular flow of information to and from national parliaments regarding FISC's ongoing procedures;
- Creation of a network with National Parliaments;
- Discussion on files blocked in Council.

D. Programme of hearings and exchanges of views for the 1st semester of 2021

The Coordinators agreed on the following topics to be discussed during the first semester of 2021:

- Impact of Brexit on the level playing field in the tax area
- Cum-Ex/ Cum-cum report by ESMA
- Exchange of views with Commissioner Vestager on state aid in the tax area
- The reform of the Code of Conduct Group criteria and process
- How can technology help in reducing fraud and making tax compliance simpler?
- The development of new tax practices: what new schemes should the EU pay attention for?
- Green Taxation

E. Hearing on "Do harmful tax practices within and outside the EU create distortions of competition in the Single Market?" – 1st December 2020

The Coordinators endorsed the following draft programme (all speakers tbc):

Panel I: Eliminating harmful tax practices outside the EU

- Prof. José Félix Sanz Sanz, Director of Tax Studies of Funcas and Professor of Applied Economics at the Complutense University of Madrid.
- Dr. Irma Mosquera Valderrama, Associate Professor of Tax Law at Leiden University

Panel II: Eliminating harmful tax practices creating distortions of competition in the Single Market

- Mrs Lyudmila Petkova, Chair of the Code of Conduct group on Business Taxation
- Prof. Mario Monti, EU Commissioner for Taxation at the time of the adoption of the Code of Conduct for Business taxation.
- Dhr. mr Martijn Nouwen, Director of the Institute for Tax Transparency at Amsterdam Law School

F. Proposed Time and date of next Coordinators' meeting

- **Thursday, 3 December, 13.45 to 15.45** (with the remote participation tool Interactio)

WORKING METHODS

As of 18 November 2020

I. Coordinators' meeting¹

Role and composition

1. Coordinators, designated by political groups, prepare decisions to be taken by the subcommittee, in particular decisions on procedure and on the appointment of rapporteurs. Coordinators meet regularly, usually in the margins of the subcommittee meetings. The coordinators meetings take place *in camera* under the following format:
 - Chair and Vice-Chairs;
 - Coordinators;
 - advisors of the political groups that follow the activities of the subcommittee, and a representative of the secretariat of the non-attached members;
 - the officials whose functions justify their presence, such as Cabinet of the President, Legal Service, DG COMM, and the committee secretariat;
 - one assistant for each of the entitled MEPs.

Preparation of meetings

2. The Chair, in cooperation with the Secretariat, establishes a draft coordinators' note, which is sent to political groups as soon as possible, usually a few days in advance of the meeting. A monthly meeting between the FISC secretariat and the political advisors aims to prepare the upcoming coordinators and the full committee meetings.

Decision-making, endorsement by the full committee

3. Coordinators aim to decide by consensus. If consensus cannot be reached, Coordinators may only act by a large majority, taking into account the respective strengths of the represented political groups. In case of urgency, decisions can also be taken by written procedure.
4. The secretariat prepares a draft summary of recommendations and decisions taken which is forwarded to the Chair for comments.
5. The draft, as approved by the Chair, is sent to Coordinators (+ advisors of the political groups that follow the activities of the subcommittee) for comments.

¹ Rule 214 of European Parliament's Rules of Procedure (RoP)

6. Comments received by the secretariat from Coordinators / groups are transmitted to the Chair for final decision.
7. The approved recommendations by Coordinators are announced in writing to the full subcommittee and a shorter version is included in the Chair's Announcements of a subsequent FISC Committee meeting. They will be deemed to have been adopted if no objections are raised by the end of the meeting. They will then be recorded in the minutes of the same meeting.
8. All FISC coordinators' decisions will be automatically transferred to the ECON Coordinators. Regular meetings with ECON Coordinators will be organised to ensure coherence between ECON and FISC and discuss the state of play on ongoing files.

Paperless strategy

9. In line with the EP "paperless" strategy, committee and coordinators' meetings will be held without printed documents; Members are invited to consult the relevant meeting documentation using electronic means (distribution and consultation of confidential documents may represent an exception to the general rule).

II. Subcommittee working methods

1. Conduct of subcommittee meetings

Agendas

1. The draft agendas meetings are sent to MEPs and political advisors as early as possible, preferably at least one week in advance of the meeting. The agenda indicates the estimated time allocated to each point. The first item of a meeting is the adoption of the agenda.

Webstreaming

2. Committee meetings are webstreamed on the Europarl website.

Linguistic profile

3. Based on the composition of the subcommittee, the proposed linguistic profile of the committee meetings is as follows:
 - Provisional linguistic profile due to interpretation restrictions because of the Covid-19 outbreak:
EN, DE, FR, IT, ES, PL, CS, PT
 - Meeting rooms with 12 interpretation booths:

EN, DE, FR, IT, ES, PL, CS, NL, PT, FI, HU, RO

- Meeting rooms with 16 interpretation booths:
EN, DE, FR, IT, ES, PL, CS, NL, PT, FI, HU, RO, DA, LT, LV, SK

Broadcasting

4. Presence of external broadcasters, required by MEPs, needs prior authorisation from the Chair.

Order of interventions and speaking time

5. A possible limitation of speaking time for committee debates may be decided by the Chair on a case-by-case basis at the beginning of a point on the agenda in order to allow for a fair and equal treatment of speakers. Please note that the reduced duration of meetings owing to the Covid-19 situation may imply a stricter distribution of speaking time.
6. After the rapporteur's introduction, the speaking order will reflect the plenary order, i.e. EPP, S&D, Renew, ID, Greens, ECR, GUE, followed by the plenary D'hondt, in line with ECON practice. This will apply during hearings, exchanges of views as well as discussions on reports/opinions (for the shadow rapporteurs).

Votes in ECON

7. Reports and opinions debated and drafted in FISC are voted in ECON by the full committee.

2. Public Hearings²

8. Each committee can organise a limited number of public hearings of guests (experts/stakeholders) on important subjects in connection with the work of the committee. Such hearings take place during the ordinary meeting time of the committee.
9. In the case of external guests who are not officials of EU institutions or bodies, prior authorisation from the Parliament's Bureau is required, and the subcommittee may reimburse the expenses of a maximum of 12 guests each year.
10. Committees have to submit six-monthly programmes of hearings.
11. Hearings are structured as follows:
 - upon introduction by the Chair, the guest will be invited to make a brief opening statement;

² Bureau decision of 18 June 2003 on the [Rules on Public Hearings](#).

- the first round of questions is asked by one representative of each political group;
- the speaking order for the second round of questions is determined according to the D'Hondt method;
- questions will be asked in slots of five minutes: a question of maximum one minute, with the remaining time devoted to the answer; the questioning member will have the possibility to interrupt the guest to ask a follow-up question, without extending the overall five-minute slot;
- the Chair will have the possibility to intervene when needed in order to elicit a precise answer to a question asked by a member (this will not count towards the time slot).

The number of speakers will be determined according to the length of the hearing (for a 90 minutes hearing, it would be between 11 and 13 speakers).

If time allows, a catch the eye could be organised.

Ahead of the hearings **short and well focused** questionnaires could be prepared and sent to speakers to which replies should be received before the hearing.

3. Quota system for own-initiative reports³

12. The following quota system applies for own-initiative reports:

- in the first half of the legislature, each parliamentary subcommittee can simultaneously draft up to 3 own initiative reports, and
- in the second half of the legislature, each parliamentary subcommittee can simultaneously draft up to 2 own initiative reports.

13. The following shall not be subject to such ceilings:

- legislative own-initiative reports;
- implementation reports (each committee may draw up such a report at any time)

4. Points system for allocation of reports and opinions

14. In line with the ECON practice, a points system is used for the distribution of rapporteurship for reports and opinions between groups. Subject to the agreement of Coordinators, the allocation of points to a group could be equal to 3 times its numerical strength. This total amount should be sufficient to take us to the half-term:

Political Group	MEPs by group	% MEPs	Points by group at 09/2020	Points attributed			Points remaining
				Reports	Opinions	Total	
EPP	8	26.67	24				
S&D	6	20	18				
Renew	4	13.33	12				

³ [Decision by the Conference of Presidents of 12 December 2002.](#)

ID	3	10	9				
Greens	3	10	9				
ECR	3	10	9				
GUE	2	6.67	6				
N-A	1	3.33	3				
TOTAL	30	100	90				

"Pricing" of files

15. In line with the ECON practice, each file will have a fixed "price" in points depending on its nature. Reports, both legislative and initiative, will cost 3 points each, whereas the charge for an opinion is 1 point. Procedures in the name of the Chair or one of the Vice-Chairs – often when groups show less interest in the procedure – cost 0 points.

Tie breakers

16. If two or more groups are interested in the same file, the group with the highest number of points remaining prevails, unless decided otherwise by the coordinators by a large majority.

Coordinators will be updated prior to each meeting with details of the number of points both spent and remaining by political group.

5. Missions within the EU and ad-hoc delegations outside the EU ⁴

17. A Committee can organise missions outside the three places of work in connection to its work⁵. The FISC annual quota for missions inside the EU is 15 Members. The Chair can take part in missions outside that quota.

18. Committee missions outside the EU, the EEA and candidate countries shall be considered as ad hoc delegations. Rules on ad-hoc delegations are provided in the decision of the Conference of Presidents of 29 October 2015 (see e.g. Article 21)⁶. According to article 21 of this CoP decision, ad hoc delegations shall, as a rule, be made up of 7 Members appointed by the political groups in accordance with the rolling d'Hondt system. In exceptional circumstances the Conference of Presidents may authorise the sending of an ad hoc delegation with more or fewer than 7 Members. There is therefore no annual quota for parliamentary committees to travel outside the EU, the EEA and candidate countries.

19. Missions and ad-hoc delegations should in principle take place during the "turquoise" weeks.

⁴ Missions are currently on hold given the current situation related to the COVID outbreak.

⁵ See the Bureau decision of 2 October 2000 on [Committee missions outside the three places of work](#).

⁶ https://epintranet.in.ep.europa.eu/SibData/10_Recueil/1/1.4/1.4.1/422560_v2016-11_net2_en.pdf

20. The membership of committee missions could be determined by using the rolling D'Hondt method, allowing for flexibility with regard to the number of participants in each mission. Accompanying members (i.e. local members elected in the destination Member State) on their own expenses could be allowed to accompany a mission provided that:

- their number does not exceed the number of official members of the mission;
- they receive prior authorisation from the coordinators, whose decision will take into account the political balance of the mission in question, on a case by case basis.

21. Members on a mission or ad-hoc delegations can be assisted by political advisors of their group. Members' assistants are not allowed to take part in missions or ad-hoc delegations.

6. Requests for expertise

For the collection and analysis of expertise and background information related to its ongoing or planned activities, the FISC Subcommittee can count on the support of Policy Department A.

22. Briefings and studies can be requested and can be produced either internally or through external experts. The Policy Department selects the appropriate format of the expertise to be provided on the basis of the substance of the request.

23. Additionally, in close cooperation with committee secretariat, policy department can organise thematic workshops as a platform for dialogue with the expert community. The purpose of workshops is to provide independent external analysis, with experts producing a written contribution, presenting it orally and engaging in discussion with Members and other experts. The balanced selection of the experts is the task of the Policy Department. Notes and studies may also be requested in connection with workshops to serve as background for discussions in committee.

7. Regular « taxation » dialogue

24. 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)