



MINUTI

Laqgħa tas-26 ta' Jannar 2021, 13.45 – 18.45

BRUSSELL

Il-laqgħa bdiet nhar it-Tlieta, 26 ta' Jannar 2021, fis-13.45 u kienet preseduta minn Paul Tang (President).

1. Adozzjoni tal-aġenda

FISC_OJ(2021)0126_1

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

2. Avviżi tal-President

Il-President għamel l-avviż li ġej:

Is-sommarju tar-rakkomandazzjonijiet tal-Koordinaturi tal-laqgħa tal-14 ta' Jannar, kif mibgħut lill-Membri tas-Sottokumitat FISC fl-20 ta' Jannar, huwa mehmuz ma' dawn il-minuti.

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

3. Approvazzjoni tal-minuti tal-laqgħat:

- tal-1 ta' Dicembru 2020

PV – PE663.168v01-00

Deċiżjoni: Il-minuti gew approvati.

- tas-7 ta' Dicembru 2020

PV – PE663.231v01-00

Deċiżjoni: Il-minuti gew approvati.

4. Skambju ta' fehmiet mar-rappreżentanti tat-Task Force tal-Kummissjoni Ewropea għar-Relazzjonijiet mar-Renju Unit, wara l-Ftehim konkluż fl-24 ta' Diċembru 2020 dwar Shubija Ġdida mar-Renju Unit

Kelliema: Paul Tang, Paulina Dejmek Hack (Direttur tat-Task Force għar-Relazzjonijiet mar-Renju Unit, il-Kummissjoni Ewropea), Lídia Pereira, Aurore Lalucq, Gilles Boyer, Sven Giegold, José Gusmão, Isabel Benjumea Benjumea, Evelyn Regner.

is-26 ta' Jannar 2021, 15.00 – 16.15

5. Smigh pubbliku dwar "L-impatt tal-Brexit fuq il-kundizzjonijiet ekwi fil-qasam tat-tassazzjoni"

Il-President ta bidu għad-dibattitu.

Tkellmu dawn li ġejjin:

Panel I: Panel I - Il-ġlieda kontra l-evazzjoni u l-evitar tat-taxxa wara l-Brexit. Ir-Renju Unit, it-territorji extra-Ewropej u d-dipendenzi tal-Kuruna

Kelliema mistiedna:

- Dr. Jeremy Green, Lekċerer fl-Ekonomija Politika Internazzjonali fl-Università ta' Cambridge

- Dr. Pasquale Pistone, President Akkademiku, IBFD

Il-kelliema għamlu d-dikjarazzjonijiet tagħhom.

Kelliema: Paul Tang, Lídia Pereira, Eero Heinäluoma, Billy Kelleher, Claude Gruffat, Manon Aubry, José Manuel García-Margallo y Marfil.

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

is-26 ta' Jannar 2021, 16.45 – 18.45

6. Smigh pubbliku dwar "L-impatt tal-Brexit fuq il-kundizzjonijiet ekwi fil-qasam tat-tassazzjoni"

Panel II: Brexit, kooperazzjoni jew kompetizzjoni? It-taxxa korporattiva, it-taxxa fuq is-servizzi diġitali u n-negożjati fl-OECD

Kelliema mistiedna:

- Is-Sur Benjamin Angel, Direttur TAXUD, il-Kummissjoni Ewropea

- Prof. John Vella, Professur tal-Liġi dwar it-Tassazzjoni fl-Università ta' Oxford u Prof

Judith FREEDMAN, Professur tal-Liġi u l-Politika tat-Tassazzjoni fl-Università ta' Oxford

- Is-Sur Daniel Dalton, President tal-Kamra tal-Kummerċ Brittanika

- Is-Sur Alex Cobham, Kap Eżekuttiv tan-Netwerk tal-Ġustizzja fit-Taxxa

Il-kelliema għamlu d-dikjarazzjonijiet tagħhom.

Kelliema: Paul Tang, Christophe Hansen, Pedro Marques, Francesca Donato, Sven Giegold, Martin Schirdewan, Andreas Schwab, Joachim Schuster.

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

Il-President ikkonkluda d-dibattitu.

7. Kwistjonijiet varji

Xejn.

6. Laqghat li jmiss

- L-24 ta' Frar 2021, 13.45 – 15.15, 15.15 – 16.00 u 17.00 – 18.45 (Brussell).
- Is-17 ta' Marzu 2021, 9.00 – 12.00 (Brussell)

Il-laqgħa ntemmet fis-18.45.

**ПРИСЪСТВЕН ЛИСТ/LISTA DE ASISTENCIA/PREZENČNÍ LISTINA/DELTAGERLISTE/
ANWESENHEITSLISTE/ΚΟΗΛΟΛΙΓΑΤΕ ΝΙΜΕΚΙΡΙ/ΚΑΤΑΣΤΑΣΗ ΠΑΡΟΝΤΩΝ/RECORD OF ATTENDANCE/
LISTE DE PRÉSENCE/POPIS NAZOČNIH/ELENCO DI PRESENZA/APMEKLĒJUMU REĢISTRŠ/DALYVIŲ SAŖAŠAS/
JELENĹĹTI İV/REĢİSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/
LISTĀ DE PREZENŢĀ/PREZENČNĀ LISTINA/SEZNAM NAVZOČIH/LĀSNĀOLOLISTA/NĀRVAROLISTA**

Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjetništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang (P)*, Markus Ferber (1 st VP)*
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselők/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter
Manon Aubry, Marek Belka, Gilles Boyer, Francesca Donato, José Manuel García-Margallo y Marfil*, Sven Giegold, Christophe Hansen, Billy Kelleher, Aurore Lalucq, Pedro Marques, Luděk Niedermayer, Lídia Pereira, Clara Ponsatí Obiols, Antonio Maria Rinaldi, Martin Schirdewan
Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Póttagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
Isabel Benjumea Benjumea, Claude Gruffat, José Gusmão, Eero Heinäluoma, Evelyn Regner, Alfred Sant, Joachim Schuster*, Andreas Schwab*

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 dnevnog reda/Punto all'ordine del giorno/Darba kārtības punkts/Darbotvarkes punktas/Napirendi pont/Punt Agenda/Agendapunt/Punkt porządku dziennego/Ponto OD/Punct de pe ordinea de zi/Bod programu schůdze/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/Obserwatorzy/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 (*)
Paulina Dejmek Hack, Benjamin Angel
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/Iní účastníci/Dруги udeleženci/Muut osallistujat/Övriga deltagare

<p>Секретариат на политическите групи/Secretaría de los Grupos políticos/Sekretariát politických skupin/Gruppenes 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 sihteeristöt/De politiska gruppernas sekretariat</p>	
PPE	
S&D	Aurore Chardonnet
Renew	
ID	
Verts/ALE	Johan Langerock
ECR	Luc Rochtus, 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 predsednika/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	
DG IPOL	
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/Óigústeenistus/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
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočnik/ Avustaja/Assistenten
Odila Esposito

- * (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/Mistopředseda/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/Funçionar/Úradník/Urädnik/Virkamies/
 Tjänsteman

Summary of Coordinators recommendations

Thursday, 14 January 2021

13.45 to 14.45

Remote meeting with Interactio

Present:

Bureau: Paul Tang (Chair)
Markus Ferber (1st Vice-Chair)
Martin Hlaváček (2nd Vice-Chair)
Kira Peter-Hansen (3rd Vice-Chair)
Othmar Karas (4st Vice-Chair)

Coordinators: Lidia Pereira (EPP Coordinator)
Pedro Marques (S&D Coordinator)
Gilles Boyer (Renew Coordinator)
Ernest Urtasun (Greens Substitute Coordinator)
José Gusmão (The Left Coordinator)

A. Interaction with National Parliaments

National Parliaments have much influence over EU tax policy. However, they often lack the information to make use of their power.

The Coordinators decided to adopt a 'step-by-step' approach to enhance the cooperation and interaction between the European Parliament with national Parliaments, to create a network with specialised Members in National Parliaments (both at political and staff levels) and to help the FISC Subcommittee to become a European hub for discussions on taxation.

They decided to organise at short-term exchange of views with Members of:

- the Portuguese national Parliament in order to discuss the priorities of the Portuguese Presidency, such events could afterwards be organised with MPs of other incoming presidencies
- the Bundestag and the Assemblée Nationale in order to discuss the upcoming reform of the international tax system (including digital taxation).

In addition, an annual event starting in 2022 on taxation (i.e. an overarching conference on taxation) involving a limited number of members of all Parliaments will be explored. This could be done in

cooperation with the European Tax Observatory recently setup and should be timed to feed into national budgetary discussions.

B. Possible workshop on Digital Taxation

In the context of the preparation of the INI Report on "Digital taxation: OECD negotiations, tax residency of digital companies and a possible European Digital Tax", the Coordinators decided to have a workshop with experts in February, organised by DG IPOL, to examine the challenges of taxing the digitalised economy, the state of play of negotiations at OECD level (both pillar 1 and 2) and possible solutions to remaining challenges.

Members of the BUDG Committee should also be invited to this workshop.

C. European Court of Auditors Work programme 2022 - FISC priorities

The Coordinators were invited to provide the Secretariat with suggestions of topics for future ECA special reports **by 21 January 2021**.

D. Draft calendar of meetings from April to July 2021

The Coordinators endorsed the proposed planning of upcoming meetings from April to July 2021, these being subject to confirmation by the EP Calendar Unit. They also took note that additional slots could be added in a later stage, if needed

- Monday, 19 April, 13.45 to 15.45 and 16.45 to 18.45 - Committee meeting + Coordinators' meeting
- Tuesday, 25 May, 13.45 to 15.45 and 16.45 to 18.45 - Committee meeting + Coordinators' meeting
- Tuesday, 22 June, 13.45 to 15.45 and 16.45 to 18.45 - Committee meeting + Coordinators' meeting
- Monday 12 July, 13.45 to 15.45 and 16.45 to 18.45 - Committee meeting + Coordinators' meeting

E. Hearing on "The impact of Brexit on the level playing field in the area of taxation" - 26 January 2021

In addition to the hearing, the Coordinators decided to invite the Commission task force on the EU-UK trade deal in order to have a debriefing on the impact of the Brexit deal in the taxation area.

They also decided to send a letter to the EP Brexit Steering group and to the chair of the ECON Committee in order to contribute to the groups' resolution on Brexit and the ECON opinion to the AFET/INTA report.

They also decided to invite more experts for the hearing in order to include civil society and business representatives.

F. Study 'Monitoring the amount of wealth hidden by individuals in international financial centres and impact of recent internationally agreed standards on tax transparency on the fight against tax evasion'.

The Chair has been invited by DG TAXUD to attend a Webex meeting of Council Working Party IV – Direct Taxation where the above mentioned study will be presented on Tuesday, 26 January 2021, from 10h00 to 12h30.

The Coordinators were invited to appoint one representative by political group who would attend the meeting.

G. Proposed Time and date of next Coordinators' meetings

- **Tuesday, 26 January, 18:15-18-45** (if necessary)
- **Tuesday, 24 February, 17.45 to 18.45** (with the remote participation tool Interactio)