



# ZAPISNIK

seje 17. marca 2021 od 9.00 do 12.00

V BRUSLJU

Seja se je začela v sredo, 17. marca 2021, ob 9.00. Vodil jo je predsednik Paul Tang.

**1. Sprejetje dnevnega reda**

FISC\_OJ(2021)0317\_1

Dnevni red je bil sprejet v obliki, navedeni v zapisniku.

**2. Sporočila predsednika**

Predsednik je sporočil,

da je zapisniku priložen povzetek priporočil koordinatorjev s sestanka 24. februarja, kot je bil članom pododbora FISC poslan 8. marca 2021.

Priporočila koordinatorjev se štejejo za sprejeta v pododboru.

**3. Obdavčitev digitalnega gospodarstva: pogajanja v OECD, davčno rezidentstvo digitalnih podjetij in morebitni evropski digitalni davek**

ECON/9/05158

Soporočevalca:

Andreas Schwab (PPE)

AM – PE681.055v01-00

Martin Hlaváček (Renew)

- Obravnava predlogov sprememb

**Sklep:** obravnava predlogov sprememb

**Govorili so:** Paul Tang, Andreas Schwab, Martin Hlaváček, Niels Fuglsang, Francesca

Donato, Damien Carême, Martin Schirdewan, Lídia Pereira, Aurore Lalucq, Isabel Benjumea Benjumea, Evelyn Regner, Francesca Donato

**4. Izmenjava mnenj s člani odbora za proračun in finance portugalskega parlamenta o obdavčitvi v digitaliziranem gospodarstvu ter boju proti davčnim utajam in agresivnemu davčnemu načrtovanju**

Izmenjavo mnenj sta vodila predsednik pododbora FISC Paul Tang in predsednik odbora za proračun in finance portugalskega parlamenta Filipe Neto Brandão.

Govorili so:

člani pododbora FISC: Lídia Pereira, Pedro Marques, Francesca Donato, Mikuláš Peksa, José Gusmão, Alfred Sant

poslanci portugalskega parlamenta: Fernando Anastácio, Alexandre Poço, Mariana Mortágua, Duarte Alves, Cecília Meireles, Miguel Costa Matos, Jorge Paulo Oliveira, Vera Braz

**5. Razno**

Drugih zadev ni bilo.

**6. Naslednja seja**

- 22. marec 2021 od 13.45 do 15.30 in od 16.45 do 18.45 (Bruselj)
- 23. marec 2021 od 17.00 do 18.30 (Bruselj)

*Seja se je končala ob 12.00.*

**ПРИСЪСТВЕН ЛИСТ/LISTA DE ASISTENCIA/PREZENČNÍ LISTINA/DELTAGERLISTE/  
ANWESENHEITSLISTE/ΚΟΗΛΟΛΙΓΑΤΕ ΝΙΜΕΚΙΡΙ/ΚΑΤΑΣΤΑΣΗ ΠΑΡΟΝΤΩΝ/RECORD OF ATTENDANCE/  
LISTE DE PRÉSENCE/POPIS NAZOČNÍH/ELENCO DI PRESENZA/APMEKLĒJUMU REĢISTRŠ/DALYVIŲ SAŖAŠAS/  
JELENĒTI ĪV/REGĪSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/  
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČÍH/LÁSŃÁOLOLISTA/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* (Chair), Martin Hlaváček* (2nd Vice-Chair)</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>Francesca Donato, Sven Giegold, Aurore Lalucq, Pedro Marques, Luděk Niedermayer, Lídia Pereira, Dragoș Pîslaru, Martin Schirdewan, Andreas Schwab</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>Isabel Benjumea Benjumea, Niels Fuglsang, Claude Gruffat, José Gusmão, Eero Heinäluoma, Mikuláš Peksa, Sirpa Pietikäinen, Evelyn Regner, Alfred Sant, Joachim Schuster, Monica Semedo</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 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/Stebētāji/Megfigyelők/Osservatori/Waarnemers/Observatorzy/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 oħra/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
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Portuguese Parliament Members	Filipe Neto Brandão, Chair of the Committee on Budget and Finance of the Portuguese Parliament Duarte Alves, Fernando Anastácio, Carlos Bras, Vera Braz, Hugo Carneiro, Cristina Correia, Joana Coutinho, Alberto Fonseca, Ana Henriques, Margarida Balseiro Lopes, Jamila Madeira, Miguel Costa Matos, Mariana Mortágua, Cecília Meireles, Alfonso Oliveira, Jorge Paulo Oliveira, Alexandre Poço, Rui Ribeiro, Anabela Santos, Ana Vitorino
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Други учасници/Otros participantes/Ostatní účastníci/Endvidere deltog/Andere Teilnehmer/Muud osalejad/Επίσης παρόντες/Other participants/Autres participants/Drugi sudionici/Altri partecipanti/Citi klātesošie/Kiti dalyviai/Más résztvevők/Partecipanti oħra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Iní účastníci/Drugi udeleženci/Muut osallistajat/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/Sekretarjat gruppi politici/Fractiesecretariaten/Sekretariat Grup Politycznych/Secretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Poliittisten ryhmien sihteeristöt/De politiska grupernas sekretariat</p>	
PPE	
S&D	Aurore Chardonnet
Renew	
ID	Ilenia Bernardini
Verts/ALE	Johan Langerock
ECR	
GUE/NGL	Boris 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 Președinte/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/Direção-Geral/Direcții Generale/Generálne riaditeľstvo/Generalni direktorat/Pääosasto/Generaldirektorat</p>	
DG PRES	Monika Moens, Bruno Dias Pinheiro
DG IPOL	
DG EXPO	
DG EPRS	
DG COMM	
DG PERS	
DG INLO	
DG TRAD	
DG LINC	
DG FINS	
DG ITEC	
DG SAFE	

<p>Правна служба/Servicio Jurídico/Právní služba/Juridisk Tjeneste/Juristischer Dienst/Όίγυστενίστυς/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</p>
<p>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/Sekretariado da comissão/Sekretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet</p>
<p>Benoit Wets, Olivier Sautière, Laurin Berresheim, Francisco Ruiz Risueno, Alexandre Mathis, Sean O'Hare</p>
<p>Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asistent/Pomočnik/Avustaja/Assistenten</p>
<p>Cinti Torrens Bermo</p>

- \* (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/Funcionario/Ierēdnis/Pareigūnas/Tisztviselő/Uffīcjāļ/Ambtenaar/UrządNIK/Funcionário/Funcionar/Úradník/Urädnik/Virkamies/Tjänsteman

## Summary of Coordinators recommendations

Wednesday, 24 February 2021

15.15 to 16.00

### Remote meeting with Interactio

Present:

**Bureau:** Paul Tang (Chair)  
Martin Hlaváček (2nd Vice-Chair)

**Coordinators:** Lidia Pereira (EPP Coordinator)  
Christophe Hansen (EPP Deputy Coordinator)  
Aurore Lalucq (S&D Coordinator)  
Gilles Boyer (Renew Coordinator)  
Hélène Laporte (ID Coordinator)  
Sven Giegold (Greens Coordinator)  
José Gusmão (The Left Coordinator)

#### A. Chair's announcements

➤ **State of play on the conflict of competences with IMCO on the own-initiative report "Tackling non-tariff barriers in the Single Market":**

IMCO has decided to change the title of the INI to "Tackling non-tariff and non-tax barriers in the Single Market". There is therefore no longer grounds for ECON/FISC request to provide an opinion under Rule 57 regarding tax barriers to the IMCO report.

➤ **State of play on the EU list of non-cooperative jurisdictions for tax purposes**

The Chair informed the Coordinators about the last update of the list of non-cooperative jurisdictions for tax purposes and the non-inclusion of Turkey despite the non-respect by the latter of its commitments.

Referring to the Press Statement issued by the Chair following the update by Council of the EU list of non-cooperative jurisdictions, the EPP Coordinator expressed the wish to be informed in advance in future. The Chair took note of the point for future references and clarified that the press statement was along the lines of the EP resolution recently adopted and considered not necessary to follow a heavy procedure in this case. The Greens/EFA coordinator expressed support for the Chair's line.

## ITEMS FOR DECISION

### **B. Interaction with National Parliaments**

On 17 March 2021, an exchange of views with the Portuguese Parliament will take place.

The Chair took note of the input of political groups. Following the written procedure and the discussion of the FISC Chair with his Portuguese counterpart, it was agreed with the PT Parliament that the exchange of views would focus on taxation in the digitalised economy and the fight against tax evasion and aggressive tax planning.

The Coordinators agreed that questions could be proposed to the PT counterpart in advance of the event in order to frame the discussion.

The Coordinators also approved a one-page document to present the FISC Subcommittee and its Members.

A framing note to update Coordinators on '*FISC interaction with National Parliaments*' was circulated for information (see annex II)

An exchange of views with the Bundestag will take place on 13 April. Contacts have been taken for an exchange of views with the Assemblée Nationale.

### **C. ECA Work programme 2022 - FISC priorities**

The Coordinators decided to propose to the Court of Auditors the following topics for special reports to be included in the CoA 2022 Work programme:

- Report on an European assessment impact of COVID-19 tax related measures, including the temporary VAT regimes;
- Analysis of the impact of tax havens on the financial situation in the EU during the COVID pandemic:
  - a. Analysis of the scale of the transfer of capital and profits to tax havens during the COVID pandemic - compared to the times before it.
  - b. Assessment of the impact of this phenomenon on the decline in fiscal revenues of individual EU countries during the COVID pandemic.
  - c. Assessment of whether / to what extent this phenomenon has led to the disturbance of the conditions of competitiveness and functioning of the Single Market (and thus - the situation of individual economies and industries) - especially in view of the unequal impact of the economies of individual Member States by the pandemic.
  - d. Assessment of the adequacy of the actions of the European Commission (which in the case of violations of competition conditions should consult Member States, and in the case of their ineffectiveness - in accordance with Article 116, propose relevant directives). Especially



with the unprecedented collapse of European economies due to the COVID pandemic.

- An analysis of the implementation and impact of the Anti-Tax Avoidance Directive (ATAD I and II) on EU tax collection and fight against Base Erosion and Profit Shifting and of the effectiveness of OECD BEPS measures in the EU Member States.

- An analysis of double tax treaty competition within the EU, a closer look at treaty shopping and risks of Brexit in this context. The analysis could include the reflection on proposals such as a common withholding tax for outbound payments or a harmonisation of double tax treaties in the EU;

- Close analysis of the risk of dividend arbitrage in the EU and existing mitigations strategies;

- A closer analysis of the need for expansion of the income categories in the current DAC framework at EU level;

- An analysis of the effectiveness of the EU Code of Conduct in tackling harmful tax practices and its gaps;

- Report on the European Commission's track record in minimising taxation obstacles in the Single Market.

#### **D. Update on the relations with Council**

The Coordinators had an exchange of views on the state of play and ongoing negotiations with the Council as regards access to confidential documents and regular dialogue at political level. In this regard, the EPP coordinator stated that the Chair should lead the dialogue with other institutions.

#### **E. ECON/FISC letter to EP President on access to Member States' documents in possession of the Commission**

The Coordinators approved the content of a draft letter to the President of Parliament raising the issue of the Council's and Member States' reluctance to give the EP access to Member States' confidential documents in possession of the Commission within the framework of Parliament's work, particularly implementation reports, and asking him to address a letter to the Council in this regard.

The Coordinators agreed to cooperate very closely with the ECON Committee on the follow-up of this matter.

#### **F. Invitation of the Portuguese Finance Minister, Mr João Leão, to an exchange of views with the FISC Subcommittee**

The Portuguese Minister of State for Finance, Mr João Leão, and the Deputy Minister for Finance and Tax Affairs, Mr António Mendonça Mendes, will participate in an exchange of views with the FISC Subcommittee on 22 March from 13.45 to 16.15. The exchange of views will focus on a global framework for taxation of the digital economy and other tax matters. The Coordinators highlighted the need to be allowed to raise questions on other tax issues (in particular on the reform of the Code of Conduct and the state of play on the Financial Transaction Tax).

### **G. Brexit: appointment of a standing rapporteur**

The FISC Coordinators agreed to wait for ECON Coordinators meeting before taking any initiative as regards the possible appointment of a standing rapporteur on Brexit.

At their 1 March 2021 meeting, ECON Coordinators agreed that rather than appointing a standing rapporteur as proposed by the CCC Chair, ECON would instead have a monitoring group, to be chaired by the ECON Chair, made up of one Member per political group, to be appointed by the Coordinators.

In relation to the wish of FISC to appoint a standing rapporteur it was agreed that given the main issues involved (MoU, state aid etc.) ECON would continue to handle matters with FISC being involved when necessary, e.g. taxation issues.

### **H. Draft calendar of meetings until July 2021 (update)**

The Coordinators endorsed the updated planning of meetings until July 2021, as annexed at the end of this summary.

### **I. Hearings until the summer break**

The Coordinators were invited to provide with suggestions for names of experts who could be invited to the following hearings, having in mind a gender balance approach for the constitution of the panels:

- Public hearing on **"The reform of the Code of Conduct Group criteria and process"** (Monday, 19 April 2021);
- Public hearing on **"How can technology help in reducing fraud and making tax compliance simpler?"** (Tuesday, 25 May 2021);
- Public hearing on **"The development of new tax practices: what new schemes should the EU pay attention to?"** (Tuesday, 22 June 2021);

- Public hearing on "**Green Taxation**" (Monday, 12 July 2021 - tbc).

## ITEMS FOR INFORMATION

### **J. Open coordinators meeting on the OpenLux revelations - 24 February 2021**

The Coordinators took note of the considerations and reflections of the invited experts at the exchange views on the OpenLux revelations:

- Benjamin Angel, Director TAXUD, European Commission
- Anne Michel, journalist at "Le Monde"
- Katerina Pantazatou, Associate Professor in Tax Law - Faculty of Law, Economics and Finance - Luxembourg

They also were informed that Pierre Gramegna, Minister of Finance of Luxembourg, has declined the invitation. His response letter to the Chair of the FISC Subcommittee has furthermore been circulated to FISC Members on 23 February 2021.

### **K. Petition No 0972/2020 by A.S. (German) on digital tax**

The Coordinators took note of the recommendation from the PETI Committee as regards the above-mentioned petition where "the petitioner calls for establishing a digital tax. He is worried that the digitalisation is going too fast and soon many products (such as books, etc.) will only be available on-line. He feels overwhelmed by the process and claims that so is every seventh German citizen."

#### **PETI Recommendation**

– inform the petitioner that the Parliament supports international cooperation on taxation in a digitalised world as reflected in its resolution of 18 December 2019 on Fair taxation in a digitalised and globalised economy - BEPS 2.0 (available here: [https://www.europarl.europa.eu/doceo/document/TA-9-2019-0102\\_EN.html](https://www.europarl.europa.eu/doceo/document/TA-9-2019-0102_EN.html));

### **L. Proposed Time and date of next Coordinators' meeting**

- **Monday, 22 March, 16.45 to 18.45** (with the remote participation tool Interactio)

**Subcommittee on Tax Matters (FISC)  
2021 Calendar of Committee meetings**

Wednesday, 17 March, 9.00 to 12.00	JAN 6Q2
Monday, 22 March, 13.45 to 16.15 (new slot)	JAN 4Q1
Tuesday, 23 March, 17.00 to 18.30 (new slot)	JAN 4Q1
Tuesday, 13 April, 13.45 to 15.15 (new slot)	ASP 5G2
Monday, 19 April, 13.45 to 16.15 and 16.45 to 17.45	JAN 4Q1
Tuesday, 25 May, 9.00 to 12.00	JAN 4Q1
Wednesday, 16 June, 9.00 to 12.00 (new slot)	Awaiting confirmation from EP Calendar Unit
Tuesday, 22 June, 13.45 to 16.15 and 16.45 to 17.45	
Monday, 12 July, 13.45 to 16.15 and 16.45 to 17.45	

**2021 Calendar of Coordinators meetings**

Monday, 22 March, 16.45 to 18.45 (new slot)	JAN 4Q1
Monday, 19 April, 17.45 to 18.45	JAN 4Q1
Tuesday, 25 May, 17.00 to 18.30	ASP 3G3
Tuesday, 22 June, 17.45 to 18.45	Awaiting confirmation from EP Calendar Unit
Monday, 12 July, 17.45 to 18.45	

## FISC interaction with National Parliaments

### General background and long-term strategy

National Parliaments have much influence over EU tax policy. However, they often lack the information to make use of their power. With a view to enhance the cooperation and interaction between the European Parliament with national Parliaments, a 'step-by-step' approach will be followed by FISC in the upcoming months.

The objective will be to create a network with specialised Members in National Parliaments (both at political and staff levels) and help the FISC subcommittee to become a European hub for discussions on taxation.

The following actions are considered:

- Organising public joint events / *ad-hoc* exchange of views or technical dialogue on topical/ongoing taxation issues with one or several national Parliaments taken into account their own political agenda linked to taxation and national budget;
- Side private debates/ events could be organised by coordinators/ political groups in order to strengthen the links between MP's and MEPs;
- Parliament of the Member State holding the Council presidency should be the primary target (with a possibility to extend it to the next and past Presidency);
- Rapporteurs of INI reports could arrange meetings with MPs from relevant parliaments and rapporteurs on legislative files could get in touch with MPs to push national governments to advocate certain amendments to Commission proposals;
- In 'selected' national Parliaments, increased and regular interaction should be mainly developed by FISC with the economic affairs committees (preference towards the European Affairs Committees).

In addition, an annual event starting in 2022 on taxation involving a limited number of members of all Parliaments should be explored. This could be done in cooperation with the Tax Observatory<sup>1</sup> recently setup.

In terms of coverage, topics to discuss could be in relation with:

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<sup>1</sup> Specific objectives of the Tax Observatory are to perform and promote original research and to create and disseminate a public repository of data and analysis of tax evasion, tax avoidance and aggressive tax planning with a focus on corporate income taxation; and to become an active voice in the EU and international debate on these issues. The EU Tax Observatory is headed by French economist Gabriel Zucman and funded with a EUR 1.2 million grant from EU budget over 18 months.

- the Commission's work programme (e.g. for 2021: digital taxation, revision of the Energy Tax Directive and tobacco Directive)
- Council Presidency programme
- New tax related own resources and related impact assessment
- Special reports from the European Court of Auditors (e.g. for 2021: automatic exchange of information)
- FISC INI reports

Existing networks<sup>2</sup> between the European Parliament and national parliaments at civil servant level will be used to facilitate the dissemination of FISC's works and to identify relevant contact points.

Given the current sanitary situation and the EP's expertise in interpretation and videoconference, the organisation would take place from Brussels and during Committee meeting time. Once the sanitary measures will have improved, missions to Member States could be organised.

### **General organisation of the cooperation with National Parliaments**

Cooperation with National Parliament will mainly develop along three axes

- A systematic discussion with national Parliament of Council Presidency on their priorities related to taxation (i.e. twice a year);
- Ad hoc meetings with selected National Parliament on topical issues according to the political agenda;
- A cycle of annual event, starting in 2022, on taxation (i.e. an overarching conference on taxation) involving a limited number of members of all Parliaments with panel discussions fed by experts outlines.

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<sup>2</sup> e.g. European Centre for Parliamentary Research and Documentation (ECPRD); InterParliamentary EU information exchange (IPEX), EP Liaison Offices (EPLO)