



PROTOKOLL

Sitzung vom 13. April 2021, 13.45–15.15 Uhr

BRÜSSEL

Die Sitzung wird am Dienstag, 13. April 2021, um 13.45 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

1. Annahme der Tagesordnung FISC_OJ(2021)0413_1

Beschluss: Der Entwurf der Tagesordnung wird angenommen.

2. Mitteilungen des Vorsitzes

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 22. März, die den Mitgliedern des FISC-Unterausschusses am 9. April 2021 übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigefügt.

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

3. Aussprache mit Mitgliedern des Finanzausschusses des Bundestags über die Besteuerung der digitalen Wirtschaft und die Umweltsteuer

Unter dem gemeinsamen Vorsitz von Paul Tang (Vorsitzender des FISC-Unterausschusses) und Katja Hessel (Vorsitzende des Finanzausschusses des Bundestags).

Teil 1 – Umweltsteuer

Redner des Bundestags: Dr. Thomas de Maizière (CDU/CSU), Dorothee Martin (SPD), Markus Hebrand (FDP), Dr. Axel Troost (Die Linke) und Lisa Paus (Bündnis 90/Die Grünen).

Redner des FISC-Unterausschusses: Herbert Dorfmann (PPE), Pedro Marques (S&D), Sven Giegold (Verts/ALE) und José Gusmão (The Left).

Teil 2 – Besteuerung der digitalen Wirtschaft

Redner des FISC-Unterausschusses: Lídia Pereira (PPE), Eero Heinäluoma (S&D), Gilles Boyer (Renew), Sven Giegold (Verts/ALE) und José Gusmão (The Left).

Redner des Bundestags: Dr. Hermann-Josef Tebroke (CDU/CSU), Katja Hessel (FDP), Dr. Axel Troost (Die Linke) und Lisa Paus (Bündnis 90/Die Grünen).

4. Verschiedenes

Zu diesem Punkt liegt nichts vor.

5. Nächste Sitzung

- 19. April 2021, 13.45–16.15 Uhr und 16.45–18.45 Uhr (Brüssel)

Schluss der Sitzung: 15.15 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 SĄRAŠAS/
JELENLĒTI ĪV/REGISTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŚCI/LISTA DE PRESENÇAS/
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČIH/LÄSNÄOLOLISTA/NÄRVAROLISTA**

Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjetništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang* (Chair), Markus Ferber* (1st Vice-Chair)
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviseletk/Membri/Leden/Poslowie/Deputados/Deputați/Jäsenet/Ledamöter
Gilles Boyer*, Francesca Donato, Herbert Dorfmann, Jonás Fernández, Sven Giegold, Christophe Hansen, Kira Marie Peter-Hansen, Ondřej Kovařík Aurore Lalucq, Pedro Marques, Luděk Niedermayer, Lídia Pereira, Andreas Schwab, Ernest Urtasun
Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Póttagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
José Gusmão, Eero Heinäluoma, Joachim Schuster

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/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/Orazovalci/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/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 instituiçōes e outros órgãos/Alte instituții și organe/Iné inštitúcie a orgány/Muut toimielimet ja elimet/Andra institutioner och organ
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Bundestag	Katja Hessel (Chair of the Committee on Finance of the Bundestag) Markus Hebrand, Dr. Thomas de Maizière, Dorothee Martin, Lisa Paus, Dr. Hermann-Josef Tebroke, Dr. Axel Troost,
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Други учасници/Otros participantes/Ostatni učastníci/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/Ini učastníci/Drugi 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/Sekretarjat 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</p>	
PPE	Gerrit Schломach, Janne Jarvinen
S&D	Aurore Chardonnet
Renew	Petra Solli
ID	
Verts/ALE	Johan Langerock
ECR	
GUE/NGL	
NI	

<p>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 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/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</p>	
<p>Генерална дирекция/Dirección General/Generální ředitelství/Generaldirektorat/Generaldirektion/Peadirektoraat/Γενική Διεύθυνση/Directorate-General/Direction générale/Glavna uprava/Direzione generale/Generāldirektorāts/Generalinis direktoratas/Főigazgatóság/Direktorat Ġenerali/Direktoraten-generaal/Dyrekcja Generalna/Direcção-Geral/Direcții Generale/Generálne riaditeľstvo/Generalni direktorat/Pääosasto/Generaldirektorat</p>	
DG PRES	
DG IPOL	Sebastien Vanhoucke
DG EXPO	
DG EPRS	Miroslava Karaboytcheva
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/Óigusteenistus/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, Alexandre Mathis
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Assisztens/Asyent/Pomočnik/ Avustaja/Assistenten
Cinti Torrens Bermo , Coralie Coquelet

- * (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/ Víci
 '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/UrządNIK/Funcionário/Funcionar/Úradník/Uradnik/Virkamies/
 Tjänsteman

COORDINATORS' MEETING

Monday, 22 March 2021

16.45 to 18.45

Remote meeting with Interactio

Summary of Coordinators recommendations

Present:

Bureau: Paul Tang (Chair)

Coordinators: Lidia Pereira (EPP Coordinator)
Aurore Lalucq (S&D Coordinator)
Gilles Boyer (Renew Coordinator)
Sven Giegold (Greens Coordinator)

A. Chair's announcements

The Chair debriefed the Coordinators about his bilateral meeting with Pascal Saint-Amans (OECD) where the following topics were discussed: Digital taxation, Carbon taxation and Capital taxation. The Chair suggested to explore possible forms and areas of cooperation on these issues with the IMF and OECD.

The Chair also proposed to have an exchange of views before the summer break with Mr Itai Grinberg, Professor of Law at Georgetown University, recently appointed by US Treasury to the US Tax policy team.

B. Programme of public hearings until July

Coordinators agreed to invite the following experts for the hearings until July:

1. Public hearing on "The reform of the Code of Conduct Group criteria and process" (Monday, 19 April 2021)

- Exchange of views with Ms **Lyudmila Petkova**, Chair of the Code of Conduct Group on Business Taxation.
- Second panel:
 - Prof. **Clotilde Celorico Palma**, Professor at University of Lisbon Law School
 - Prof. **Sol Picciotto**, Professor at Lancaster Univeristy, BEPS Monitoring Group
 - **Ms Linda Haggren**, Swedish Ministry of Finance, Director-General, Tax and Customs Department

As regards the exchange of views with Ms Lyudmila Petkova, the Coordinators agreed to send to the secretariat the main questions FISC would like her to address in advance of the meeting while keeping the right to arise any other topics in the meeting.

2. Public hearing on "How can technology help in reducing fraud and making tax compliance simpler?" (Tuesday, 25 May 2021)

- **Philip Kerfs**, Head, International Cooperation Unit, Centre for Tax Policy and Administration, OECD
- **Stefka Dzhumalieva**, Head of Unit Unit B4 'Taxation systems & digital governance', DG TAXUD

- **Vincent Drézet**, Tax expert, former secretary general of Solidaire finances publiques
3. Public hearing on "The development of new tax practices: what new schemes should the EU pay attention to?" (Tuesday, 22 June 2021)
- **Dr. Achim Pross**, Head of the International Co-operation and Tax Administration Division- OECD
 - **Isabel Verlinden**, Corporate Tax Strategy Leader at PwC, Non-Government Member to the European Commission's Joint transfer pricing Forum
 - Prof. **Rita de la Feria**, Chair in Tax Law at University of Leeds
 - Prof. **Michael Devereuw**, Professor of Business Taxation at Oxford University
4. Public hearing on "Green Taxation" (Monday, 12 July 2021 - tbc)
- **Tatiana Falcão**, Fellow, University of Munster, Member of the UN Subcommittee on Environmental Taxation
 - **Kurt Van Dender**, Head of Tax and Environment Unit at OECD
 - **Carlo Stagnaro**, Director of the Digital Economy Observatory at Instituto Bruno Leoni
 - **Alice Pirlot**, Research Fellow - Law, Oxford University Centre for Business Taxation

In addition, Coordinators agreed to have an exchange of views in the format of an "Open Coordinators' meeting" with **Gabriel Zucman**, Head of EU Tax Observatory and Professor UC Berkeley.

C. Programme of own-initiative reports and public hearings for the period after July 2021

Coordinators decided, at first stage, to request authorisation for the following INI report.

- 'A European Withholding Tax framework'. This INI report will examine the harmonisation, simplification and mutual recognition of Withholding Tax Procedures in order to tackle both double taxation and double non taxation issues.

The current regimes are very complicated and cause a lot of tax barriers for (retail) investors who want to invest in other EU countries. In 2017, the

Commission published non-binding guidance on the issue. Since then, problems have not been solved and the Code of Conduct on Withholding Tax has not been reviewed. Furthermore, the Cum-ex scandal has shown that much still needs to be done to tackle double non taxation or even fraud issues.

The title of a second INI report will be finetuned at the next Coordinators' meeting.

As a general rule, Coordinators agreed to request authorisation for public hearings linked to INI reports.

Discussions took place around possible INI reports on the implementation of the Anti-Tax Avoidance Directive (ATAD) or free zones and a public hearing on wealth taxation. Coordinators however decided to postpone any decision for other future INI reports or hearing in order to keep flexibility and decide on 'ad hoc' or urgent tax issues later on.

D. Follow-up bilateral meeting with Portuguese Parliament and further planning of bilateral meetings with National Parliaments

Overall, Coordinators agreed to enhance the setting-up of these meetings with National Parliaments by focusing the discussion more on substance than on political declarations; the Chair therefore proposed to use as basis for discussion reports or resolution recently adopted by the respective Parliaments.

The Q&A session brought some issues in terms of organisation as it was not clear who should reply to which question. It was also agreed to try to denationalise the debate.

Coordinators agreed to limit the topics for discussion to maximum two.

For the planning for future bilateral meetings with National Parliaments, Coordinators agreed to have meetings with the Parlaimeent of the country holding the Presidency of the European Council. In addition, ad-hoc meetings could be organised with countries having specific tax legislations (like the Netherlands, Ireland, Luxembourg, Denmark or Sweden).

E. Exchange of views with the Bundestag on 13 April 2021

The Coordinators agreed that the FISC Chair could propose the following topics to his counterpart in the Bundestag:

Green taxation, Model for taxation of the digital economy and BEPS discussions at OECD level.

F. Joint CONT-FISC meeting

The Coordinators agreed to organise together with CONT a joint presentation of the ECA Special Report 'Exchanging tax information in the EU: solid foundation, cracks in implementation'.

G. Possible follow-up of the hearing on the Cum-ex /Cum-Cum scandal and reporting to the ECON Committee

Coordinators agreed to follow-up the Cum-ex hearing with experts possibly in the form of an 'Open Coordinators meeting'.

Since all FISC Members are ECON Members and public hearings are public, it was decided to report to ECON on a case-by-case basis.

H. Proposed Time and date of next Coordinators' meeting

- **Monday, 19 April, 16.45 to 18.45** (with the remote participation tool Interactio)