



PROTOKOLL

Sitzung vom 25. Mai 2021, 9.00–12.00 Uhr

BRÜSSEL

Die Sitzung wird am Dienstag, 25. Mai 2021, um 9.00 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

1. Annahme der Tagesordnung FISC_OJ(2021)0525_1

Der Entwurf der Tagesordnung wird in der in diesem Protokoll ausgewiesenen Fassung angenommen.

2. Mitteilungen des Vorsitzes

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 19. April, die den Mitgliedern des FISC-Unterausschusses am 26. 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. Öffentliche Anhörung zum Thema „Wie kann Technologie dazu beitragen, Betrug zu verringern und Steuerehrlichkeit zu vereinfachen?“
FISC/9/05936

Der Vorsitzende eröffnet die Aussprache.

Gastredner:

- Peter Green, Leiter des Sekretariats des Forums für Steuerverwaltung, Zentrum für Steuerpolitik und Steuerverwaltung, OECD
- Stefka Dzhumalieva, Leiterin des Referats B4 „Steuersysteme & Digitale Führung“, GD TAXUD, Kommission
- Momchil Sabev, Leiter des Referats C4 „Steuerverwaltung und Bekämpfung des Steuerbetrugs“, GD TAXUD, Kommission
- Vincent Drezet, Sachverständiger für Steuern, ehemaliger Generalsekretär des „Syndicat National Solidaires Finances Publiques“

Die Redner geben Erklärungen ab.

Mitglieder: Lídia Pereira (PPE), Aurore Lalucq (S&D), Gilles Boyer (Renew), Sven Giegold (Verts/ALE), José Gusmão (The Left), Ludek Niedermayer (PPE) und Eero Heinaluoma (S&D).

Die Redner beantworten die Fragen der Mitglieder.

Der Vorsitzende schließt die Aussprache ab.

4. Reform der EU-Politik im Bereich schädliche Steuerpraktiken (einschließlich der Reform der Gruppe „Verhaltenskodex“)

ECON/9/04850

2020/2258(INI)

Berichterstatte(r)in:

Aurore Lalucq (S&D)

PR – PE662.095v01-00

AM – PE693.613v01-00

Federführend:

ECON

- Prüfung des Entwurfs eines Berichts

Beschluss: Prüfung des Entwurfs eines Berichts

Es sprechen: Paul Tang (Vorsitzender), Aurore Lalucq (Berichterstatte(r)in, S&D), Herbert Dorfmann (PPE), Gilles Boyer (Renew), Ernest Urtasun (Verts/ALE), Eugen Jurzyca (ECR), José Gusmão (The Left), Lídia Pereira (PPE), Evelyn Regner (S&D), Isabel Benjumea (PPE) und Pedro Marques (S&D).

5. Schaffung eines wirtschaftlich, sozial und ökologisch nachhaltigen europäischen Steuersystems in der Wirtschaft nach der COVID-19-Krise

ECON/9/04851

- Prüfung von Änderungsanträgen

Beschluss: Prüfung von Änderungsanträgen

- Einreichung von Änderungsanträgen bis: **13. April 2021, 17.00 Uhr.**

Es sprechen: Paul Tang (Vorsitzender), Claude Gruffat (Berichterstatter, Verts/ALE), Isabel Benjumea (PPE), Pedro Marques (S&D), Billy Kelleher (Renew), Johan Van Overtveldt (ECR), Manon Aubry (The Left), Lídia Pereira (PPE), Aurore Lalucq (S&D) und Jonas Fernandez (S&D).

6. Verschiedenes

Zu diesem Punkt liegt nichts vor.

7. Nächste Sitzungen

- 16. Juni 2021, 9.00–12.00 Uhr (Brüssel)
- 22. Juni 2021, 13.45–16.15 Uhr und 16.45–18.45 Uhr (Brüssel)

Schluss der Sitzung: 12.00 Uhr.

**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/
LISTĀ DE PREZENĀ/PREZENČNĀ LISTINA/SEZNAM NAVZOČIH/LĀSNĀOLOLISTA/NĀRVAROLISTA**

Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjetništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsedníctvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang* (P)
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselők/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter
Manon Aubry, Gilles Boyer, Herbert Dorfmann, Jonás Fernández, Sven Giegold, Eugen Jurzyca, Billy Kelleher, Aurore Lalucq, Pedro Marques, Luděk Niedermayer, Lídia Pereira, Clara Ponsatí Obiols, Ernest Urtsun
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, Andżelika Anna Mozdżanowska, Alfred Sant

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)

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebėtojai/Megfigyelők/Osservatori/Waarnemers/Observatorzy/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
Vincent Drezet, Peter Green

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 (*)	
Stefka Dzhumalieva, Momchil Sabev, Karolina Konecna	
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/Istituzzjonijiet 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	
OECD	Oliver Petzold, Rex Arendsen

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

<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 ryhmién sihteeristö/De politiska gruppernas sekretariat</p>	
PPE	Gerrit Schломach, Janne Järvinen
S&D	Stine Larsen, Aurore Chardonnet
Renew	Petra Solli
ID	
Verts/ALE	
ECR	
The Left	Boris Bouzol-Broitman
NI	

<p>Кабинет на председателя/Gabinete del Presidente/Kancelář předsedy/Formandens Kabinet/Kabinet des Präsidenten/Presidenci kantslei/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/Kabinet des Generalsekretärs/Peasekretäri büroo/Γραφείο του Γενικού Γραμματέα/Secretary-General's Office/Cabinet du Secrétaire général/Ured glavnog tajnika/Gabinetto del Segretario generale/Generālsekretāra 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/Generāldirektorāts/Generalinis direktoratas/Főigazgatóság/Direttorat Ġenerali/Direktoraten-generaal/Dyrekcja Generalna/Direcção-Geral/Direcții Generale/Generálne riaditeľstvo/Generalni direktorat/Pääosasto/Generaldirektorat</p>	
<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</p>	Miroslava Karaboytcheva

Правна служба/Servicio 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/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, Francisco Ruiz Risueno
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Assisztens/Asistent/Pomočnik/ Avustaja/Assistenten
Cinti Torrens, 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/Képvisező/
 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/Funçionar/Úradník/Uradnik/Virkamies/
 Tjänsteman

Summary of Coordinators recommendations

Monday, 19 April 2021

16.45 to 18.45

Present:

Bureau: Paul Tang (Chair)
Kira Peter-Hansen (3rd Vice-Chair)

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

A. Chair's announcements

Coordinators discussed different options (work on common plenary amendments to the digital taxation INI report/ plenary debate/ group or FISC resolution) to swiftly react to the recent announcement of a new US tax plan. Since not all political groups had a position yet, the discussion will be finalised in written procedure.

The Chair also made the following announcements:

- Mr Itai Grinberg, member of the US Tax Policy Team, has been invited for an exchange of views with the FISC Subcommittee on 22 June. Contacts will also be taken with Ms Lily Batchelder, Assistant Secretary for Tax Policy.
- Contacts are taken with EPLO Washington to try to set up exchange of views in the tax area with some key Members of the Congress. A meeting at political staff level will first be organised. The Chair will inform the EP US delegation about those developments in the FISC Subcommittee.
- The Slovenian Minister of Finance has been invited for an exchange of views on 9 September. Contacts are taken to hold an exchange of views with the Slovenian Parliament during the Slovenian Presidency.

ITEMS FOR DECISION

B. Gender Mainstreaming Action Plan

In line with the European Parliament's resolution on gender mainstreaming in the European Parliament, every committee is obliged to adopt a gender mainstreaming action plan that sets out objectives and measures on how the committee will integrate this issue in its work. Ms Kira Peter-Hansen presented a draft action plan prepared with Monica Semedo, both FISC representatives in the Gender Mainstreaming Network.

The Coordinators broadly supported the draft action plan. A written procedure will be launched to fine-tune the draft action plan. Coordinators are invited to send additional suggestions by 26 April 2021 at 16.00.

The Action Plan will be adopted by Coordinators at their next meeting.

C. INI report

Coordinators agreed on the title of an INI report: 'The impact of national tax reforms on the EU Single Market'.

This INI will cover the following issues:

- Overview of national tax systems and possible ways for more cooperation and harmonisation;
- The impact of national tax reforms on the economic competitiveness of the Member-States and EU as a whole;
- Taxation of SMEs in the EU and comparison of effective tax rates applied on SMEs compared to MNEs;
- Existing risks of double taxation for EU Citizens and firms across the EU;
- EU Taxation Scoreboard looking at tax policies in the EU that could facilitate aggressive tax planning and threaten the Single Market.

The agreed on the possibility to commission a study beforehand in order to collect sufficient and comparable data on national tax systems.

D. Appointments of rapporteurs/ Prioritisation of INIs

The Coordinators decided to allocate the INI reports as follows:

- 'The impact of national tax reforms on the EU Single Market' (EPP)
- 'A European Withholding Tax framework' (S&D)

Request for authorisation to the CCC will be made first for the INI report on 'The impact of national tax reforms on the EU Single Market'.

E. Public hearing on tax transparency

The Coordinators approved the organisation of a public hearing on tax transparency in the second half of 2021.

Coordinators are invited to provide names of experts by 3 May 2021

F. Annual Programming - Commission Work Programme / Summary report 2021

Following the ECON's invitation to provide a contribution to the Summary Report 2021 on the state of implementation of the current Commission Work Programme (CWP) as well as on the priorities to be reflected in the CWP for the next year, the Coordinators discussed a synthesis of key messages prepared by the Secretariat.

Coordinators were invited to send their last suggestions by 20 April 2021 at noon to close the exercise.

G. Draft Calendar of FISC meetings from September to December 2021

The Coordinators endorsed the proposed planning of upcoming meetings from September to December 2021, these being subject to confirmation by the EP Calendar Unit.

Committee meetings:

- Thursday, 9 September, 9.00 to 12.00
- Thursday, 30 September, 9.00 to 12.00
- Monday, 11 October, 13.45 to 16.15
- Wednesday, 27 October, 13.45 to 16.15 & 16.45 to 18.45
- Monday, 15 November, 13.45 to 16.15
- Thursday, 9 December, 9.00 to 12.00

Coordinators' meetings:

- Thursday, 9 September, 13.45 to 15.45: Coordinators' meeting
- Monday, 11 October, 16.45 to 18.45: Coordinators' meeting
- Monday, 15 November, 16.45 to 18.45: Coordinators' meeting
- Thursday, 9 December, 13.45 to 15.45: Coordinators' meeting

H. Letter from State French officials seconded in Greece

The Coordinators took note of a letter received from French officials seconded in Greece calling FISC Members to assist them in a case of alleged double taxation. They agreed with the Chair's proposal to reply to the senders that their letter will be forwarded to the Committee on Petitions in order to invite the Commission to examine whether a breach of EU legislation exists.

I. Follow-up bilateral meeting with Bundestag and preparation of the meeting with the Assemblée Nationale (16 June)

The Coordinators were positive on the meeting with the Bundestag. Attention was however drawn to the need to focus the debate on issues that are within the remit of the FISC Subcommittee.

The Coordinators endorsed the following items to be proposed to the Assemblée Nationale (to be further reduced to two, following preliminary contacts with the Assemblée Nationale) :

- Taxation of the digitalised economy and ongoing discussions at OECD level;
- The EU list of non cooperative tax jurisdictions;
- Towards an economically, socially and environmentally sustainable tax system.

The Coordinators reiterated the need to avoid nationalisation of the discussions and to not interfere with debates on national taxation reforms.

ITEMS FOR INFORMATION

J. Open Coordinators meeting - EU Tax Observatory

An Open Coordinators' meeting (in camera) will take place on 22 June (16:45-17:45) with the participation of the Chair of the EU Tax Observatory, Mr Gabriel Zucman.

K. Petition No 1153/2020 by M.R. (Polish), on violation of EU rules by the Polish tax authorities

The Coordinators took note of a petition received from the PETI Committee, which will be dealt by ECON Coordinators at their next meeting.

L. State of play on studies commissioned by the FISC Subcommittee

Coordinators were informed of the state of play on the 5 ongoing studies:

- *Harmful tax practices within the EU: definition, identification, quantification and recommendations*: final stage, to be published in the **last week of April**, presentation at committee meeting foreseeing.
- *The risks and benefits of technology in the tax area: from modernisation of tax systems to increased risks of fraud (crypto and blockchain)*: should be ready by late **September**.
- *Study identifying the main sectors with tax gaps, specifically but not only the football / soccer sector*: final stage, to be published in the **last week of April**, presentation at committee meeting foreseeing.
- *Study on the development of potentially harmful tax practices and harmful competition in the area of personal income tax and wealth tax*: should be ready by late **September**.
- *Evaluation of the anti-tax avoidance and evasion measures introduced in the recent years (mainly ATAD and DAC)*: should be ready by late **September**.

M. Other business - Relations between ECON and FISC

At their coordinators meeting on 22 April 2021, ECON coordinators will hold a general discussion on ECON-FISC issues.

FISC Coordinators agreed to propose a joint ECON-FISC Coordinators meeting to ECON. The FISC Chair will contact the ECON Chair to suggest such a joint discussion.

N. Proposed Time and date of next Coordinators' meeting

- **Tuesday, 25 May, 17.00 to 18.30** (with the remote participation tool Interactio)