



MINUTI

Laqgħa tal-25 ta' Mejju 2021, 9.00-12.00

BRUSSELL

Il-laqgħa bdiet nhar it-Tlieta, 25 ta' Mejju 2021, fid-9.00 u kienet preseduta minn Paul Tang (President).

1. Adozzjoni tal-aġenda FISC_OJ(2021)0525_1

L-abbozz ta' aġenda gie adottat 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 tat-19 ta' April, kif mibgħut lill-Membri tas-Sottokumitat FISC fis-26 ta' April 2021, huwa mehmuz ma' dawn il-minuti.

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

3. Smiġh pubbliku dwar "How can technology help in reducing fraud and making tax compliance simpler?" (It-tekonoloġija kif tista' tghin biex tnaqqas il-frodi u

taghmel il-konformità mar-regoli tat-taxxa aktar sempliċi?)

FISC/9/05936

Il-President fetaħ id-dibattitu.

Kelliema mistiedna:

- Peter Green, Kap tal-Forum dwar is-Segretarjat tal-Amministrazzjoni tat-Taxxa - Ċentru għall-Politika u l-Amministrazzjoni tat-Taxxa, OECD
- Stefka Dzhumaliev, Kap tal-Unità B4 "Sistemi ta' tassazzjoni & governanza digitali", DG TAXUD, Kummissjoni Ewropea
- Momchil Sabev, Kap tal-Unità C4 "Amministrazzjoni tat-taxxa u għieda kontra l-frodi tat-taxxa", DG TAXUD, Kummissjoni Ewropea
- Vincent Drezet, Espert tat-taxxa, eks-Segretarju Ġenerali tas-"Syndicat National Solidaires Finances Publiques"

Il-kelliema għamlu d-dikjarazzjonijiet tagħhom.

Membri: Lídia Pereira (PPE), Aurore Lalucq (S&D), Gilles Boyer (Renew), Sven Giegold (Verts/ALE), José Gusmão (Ix-Xellug) Ludek Niedermayer (PPE), Eero Heinaluoma (S&D).

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

Il-President ikkonkluda d-dibattitu.

4. Riforma tal-politika tal-UE dwar il-prattiki dwar it-taxxa dannużi (inkluża r-riforma tal-Grupp dwar il-Kodiċi tal-Kondotta)

ECON/9/04850

2020/2258(INI)

Rapporteur:

Aurore Lalucq (S&D)

PR – PE662.095v01-00

AM – PE693.613v01-00

Responsabbli:

ECON

- Eżami tal-abbozz ta' rapport

Deciżjoni: Eżami tal-abbozz ta' rapport

Kelliema: Paul Tang (President), Aurore Lalucq (Rapporteur, S&D), Herbert Dorfmann (PPE), Gilles Boyer (Renew), Ernest Urtasun (Verts/ALE), Eugen Jurzyca (ECR), José Gusmão (Ix-Xellug), Lídia Pereira (PPE), Evelyn Regner (S&D), Isabel Benjumea (PPE), Pedro Marques (S&D).

5. Il-holqien ta' sistema tat-taxxa Ewropea ekonomikament, soċjalment u

PE695.304v01-00

2/12

PV\1236406MT.docx

ambjentalment sostenibbli fl-ekonomija ta' wara l-COVID

ECON/9/04851

- Eżami tal-emendi

Deċiżjoni: Eżami tal-emendi

- Skadenza għat-tressiq ta' emendi: **It-13 ta' April 2021, fil-17.00**

Kelliema: Paul Tang (President), Claude Gruffat (Rapporteur, Verts/ALE), Isabel Benjumea (PPE), Pedro Marques (S&D), Billy Kelleher (Renew), Johan Van Overtveldt (ECR), Manon Aubry (Ix-Xellug), Lídia Pereira (PPE), Aurore Lalucq (S&D), Jonas Fernandez (S&D).

6. Kwistjonijiet varji

Xejn.

7. Laqgħat li jmiss

- Is-16 ta' Ġunju 2021, 9.00 – 12.00 (Brussell)
- It-22 ta' Ġunju 2021, 13.45 – 16.15 u 16.45 – 18.45 (Brussell)

Il-laqgħa ntemmet f'12.00.

**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 REĢISTRŠ/DALYVIŲ SAŖAŠAS/
JELENLĒTI ĪV/REGĪSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/
LISTĀ DE PREZENŤĀ/PREZENČNĀ LISTINA/SEZNAM NAVZOČIH/LĀSNĀOLOLISTA/NĀRVAROLISTA**

Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjetništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezidium/Birou/Předsednictvo/Předsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang* (P)
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselek/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/Pötagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
Isabel Benjumea Benjumea, Claude Gruffat, José Gusmão, Eero Heinäluoma, Andželika 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 dnevnog 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/Točka UL/Esityslistan kohta/Punkt på föredragningslistan)

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

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 oħra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Iní účastníci/Dруги udeleženci/Muut osallistujat/Övriga deltagare

Секретариат на политическите групи/Secretaría de los Grupos políticos/Sekretariát politických skupin/Gruppenes sekretariat/ Sekretariat der Fraktionen/Fraktsioonide sekretariaat/Γραμματεία των Πολιτικών Ομάδων/Sekretariats of political groups/Secrétariat des groupes politiques/Tajništva klubova zastupnika/Segreteria gruppi politici/Politisko grupu sekretariāts/Frakciju sekretoriai/ Képviseletsoportok titkársága/Segretarjat gruppi politiçi/Fractiesecretariaten/Sekretariat Grup Politycznych/Sekretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Poliitisten ryhmien sihteeristö/ De politiska gruppernas sekretariat	
PPE	Gerrit Schломach, Janne Järvinen
S&D	Stine Larsen, Aurore Chardonnet
Renew	Petra Solli
ID	
Verts/ALE	
ECR	
The Left	Boris Bouzol-Broitman
NI	

Кабинет на председателя/Gabinete del Presidente/Kancelář předsedy/Formandens Kabinet/Kabinet des Präsidenten/Presidendi 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	
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 generálneho tajomníka/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/Generāldirektorāts/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	Miroslava Karaboytcheva

<p>Правна служба/Servicio 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/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/Secretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet</p>
<p>Benoit Wets, Alexandre Mathis, Francisco Ruiz Risueno</p>
<p>Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočnik/Avustaja/Assistenten</p>
<p>Cinti Torrens, Coralie Coquelet</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/Képvisező/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/Ufficial/Ambtenaar/UrządNIK/Funcionário/Funcionar/Úradník/Urädnik/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)