



PROTOKOLL

Sitzung vom 16. Juni 2021, 9.00–12.00 Uhr

BRÜSSEL

Die Sitzung wird am Mittwoch, 16. Juni 2021, um 9.00 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

1. Annahme der Tagesordnung

FISC_OJ(2021)0616_1

Der Entwurf der Tagesordnung wird in der dem vorliegenden Protokoll entsprechenden Fassung angenommen.

2. Mitteilungen des Vorsitzes

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 25. Mai 2021, die den Mitgliedern des FISC-Unterausschusses am 1. Juni 2021 übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigefügt.

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

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

ECON/9/04850

2020/2258(INI)

Berichterstatterin:
Aurore Lalucq (S&D)

PR – PE662.095v01-00
AM – PE693.613v01-00

Federführend:
ECON

- Prüfung von Änderungsanträgen

Beschluss: Prüfung von Änderungsanträgen

Es sprechen: Paul Tang (Vorsitzender), Aurore Lalucq (Berichterstatterin, S&D), Herbert Dorfmann (PPE), Gilles Boyer (Renew), Ernest Urtasun (Verts/ALE), Eugen Jurzyca (ECR), José Gusmão (The Left), Ludek Niedermayer (PPE), Pedro Marques (S&D), Isabel Benjumea (PPE), Francesca Donato (ID) und Evelyn Regner (S&D).

4. **Aussprache mit Mitgliedern des Finanzausschusses des französischen Parlaments, der Assemblée Nationale, über die Reform des internationalen Steuersystems und der Digitalabgabe der EU**

Unter dem gemeinsamen Vorsitz von Paul Tang (Vorsitzender des FISC-Unterausschusses) und Eric Woerth (Vorsitzender des Finanzausschusses der Assemblée Nationale).

Diskussionsrunde 1 – die Reform des internationalen Steuersystems

Assemblée Nationale

Es sprechen: Laurent Saint-Martin (Hauptberichterstatter), Alexandre Holroyd (LREM), Patricia Lemoine (Agir Ensemble), Christophe Jerretie (MDDA), Michel Zumkeller (UDI), Jean-Louis Bricout (SOC), Sabine Rubin (LFI) und Charles de Courson (LT).

Europäisches Parlament

Es sprechen: José Manuel Garcia-Margallo y Marfil (PPE), Aurore Lalucq (S&D), Gilles Boyer (Renew), Damien Carême (Verts/ALE), Eugen Jurzyca (ECR) und Manon Aubry (The Left).

Diskussionsrunde 2 – Aussprache über den anstehenden Vorschlag für eine Digitalabgabe der EU

Europäisches Parlament

Es sprechen: Lídia Pereira (PPE), Niels Fuglsang (S&D), Gilles Boyer (Renew), Damien Carême (Verts/ALE) und José Gusmão (The Left).

Assemblée Nationale

Es sprechen: Xavier Paluszkiwicz (LREM), Christophe Jerretie (MDDA), Michel Zumkeller (UDI), Jean-Louis Bricout (SOC), Sabine Rubin (LFI) und Charles de Courson (LT).

5. Verschiedenes

Zu diesem Punkt liegt nichts vor.

6. Nächste Sitzungen

- 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/KOHALOLIJATE NIMEKIRI/KATAΣΤΑΣΗ ΠΑΡΟΝΤΩΝ/RECORD OF ATTENDANCE/
LISTE DE PRÉSENCE/POPIS NAZOČNIH/ELENCO DI PRESENZA/APMEKLĒJUMU REĢISTRSDALYVIŲ SAŖAŠAS/
JELENLĒTI ĪV/REĢISTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČIH/LÄSNÄOLOLISTA/NÄRVAROLISTA**

Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsedníctvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang (P)*, Markus Ferber (1 st VC)*, Martin Hlaváček (2 nd VC)*
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselek/Membri/Leden/Poslowie/Deputados/Deputați/Jäsenet/Ledamöter
Manon Aubry, Gilles Boyer, Francesca Donato, Herbert Dorfmann*, Aurore Lalucq*, José Manuel García-Margallo y Marfil, Eugen Jurzyca, Pedro Marques, Luděk Niedermayer, Lídia Pereira, 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
Isabel Benjumea Benjumea, Damien Carême, Niels Fuglsang, Claude Gruffat, José Gusmão, Eero Heinäluoma, Andželika Anna Możdżanowska, Evelyn Regner

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/Točka UL/Esityslistan kohta/Punkt på föredragningslistan)

(*) Present in the meeting room

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebētājai/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/Esimehe 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
Eric Woerth, Laurent Saint-Martin

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 (*)	
Reinhard Biebel, Ana Cernea, Marc Clercx, Philippe Demougin, Anna Kotyashko, Milena Mathe	
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	
Assemblée Nationale	Sabrina Abib, Eric Alauzet, Emilie Aubry, Agathe BonninJean-Louis Bricout, Emilie Cariou, Karim Dahmani, Dominique David, Charles De Courson, Pierre De Feligonde, Maxime Delohen, Benjamin Dirx, Jean-Paul Dufregne, Matthieu Gesquiere, Brahim Hammouche, Gregoire Herer, Alexandre Holroyd, Raphaelae Jegou, Christophe Jerretie, Pablo Klapisch, Mohamed Laqhila, Michel Lauzzana, Marie Lebec, Carole Lebreton, Jade Lehagre, Patricia Lemoine, Antoine Lenormand, Véronique Louwagie, Moise Medalle, Sacha Moskowitz, Catherine Osson, Xavier Paluszkiwicz, Zivka Park, Hervé Pellois, Sabine Rubin, Benoit Rudinger, Sylvain Sautier, Marie-Christine Verdier-Jouclas, Pauline Willaert, Michel Zumkeller

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 ohra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Ini účastníci/Drugi udeleženci/Muut osallistajat/Övriga deltagare

<p>Секретариат на политическите групи/Secretaría de los Grupos políticos/Sekretariát politických skupin/Gruppernes 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 sihteeristö/De politiska gruppernas sekretariat</p>	
PPE	Gerrit Schломach
S&D	Aurore Chardonnet, Stine Larsen, Rezvani Maurijn
Renew	Petra Solli
ID	
Verts/ALE	Johan Langerock
ECR	
GUE/NGL	Boris Eric Bouzol-Broitman
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>	
Samuel de Lemos	
<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	Pierre Bosse
DG IPOL	
DG EXPO	
DG EPRS	Miroslava Karaboytcheva
DG COMM	John Schranz, Isabelle Coustet
DG PERS	
DG INLO	
DG TRAD	
DG LINC	
DG FINS	
DG ITEC	
DG SAFE	

<p>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</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/Secretariado da comissão/Secretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet</p>
<p>Benoit Wets, Alexandre Mathis, Olivier Sautière, Francisco Ruiz Risueno, Laurin Berresheim</p>
<p>Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Assizstent/Asistent/Pomočnik/Avustaja/Assistenten</p>
<p>Cinti Torrens Bermo, 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-Présidente/Vicepreşedinte/Podpredseda/Podpredsednik/Vaarpuheenjohtaja/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/Urządник/Funcionário/Funcionar/Úradník/Uradnik/Virkamies/Tjänsteman

Summary of Coordinators recommendations

Tuesday, 25 May 2021

17.00 to 18.30

Present:

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

Coordinators: Lidia Pereira (EPP Coordinator)
Aurore Lalucq (S&D Coordinator)
Sven Giegold (Greens Coordinator)
José Gusmão (The Left Coordinator)
Patryck Jaki (ECR Coordinator)

ITEMS FOR DECISION

A. Gender Mainstreaming Action Plan (*Annex A*)

The Coordinators adopted the FISC Gender Mainstreaming Action Plan (see Annex B). The EPP coordinator however highlighted that she abstained on the adoption of the plan.

An evaluation of the implementation will be made after 1 year.

B. Public hearing on tax transparency

The Coordinators endorsed the following list of experts to be invited for the hearing on Tax transparency that will take place on 9 September:

- **Ms Dalia Grybauskaitė**, Co-Chair of the High Level Panel on International Financial Accountability, Transparency and Integrity (FACTI);
- **Mr Rolf von Hohenhau**, President of Taxpayers Association of Europe;
- **Mr Eelco van der Enden**, Member of the Board of Directors at Global Reporting Initiative (GRI), Chairman of the Tax Policy Group of Accountancy Europe;
- **A representative** of the Shell Oil Company.

The Secretariat was tasked to check the information related to all speakers in the transparency register.

C. Reaction to Commission Communication Business Taxation in the 21st century

This item is postponed to the next Coordinators' meeting for further discussions on the form of follow-up to be given.

The Secretariat was tasked to check the feasibility of drafting a legislative INI report on BEFIT or on a broader scope.

D. Possible meeting with the Slovenian Minister of Finance

As the Slovenian Minister of Finance Mag. Andrej Šircelj will participate in the exchange of views with the ECON Committee on 13 July 2021, Coordinators decided to invite the Secretary of State of the Slovenian Ministry of Finance in charge of tax matters.

For future meetings with incoming Council Presidencies, the issue could be raised at an ECON-FISC coordinators' meeting.

E. Possible FISC works on country specific recommendations in the tax area

Given that FISC has commenced work on an INI on national tax reforms, the FISC Chair suggested that the Subcommittee could play a role in suggesting and monitoring the implementation of country-specific recommendations in the area of tax issued in the context of the European Semester or the RFF.

Coordinators had a first exchange of views and decided that, since the European Semester and RFF are competences at the core of ECON mandate, a strong cooperation and close dialogue with the ECON Committee was needed.

The issue will be re-discussed, notably on the basis of a framing note proposing a working method prepared by the Secretariat.

ITEMS FOR INFORMATION

F. Bilateral meeting with the Slovenian National Parliament

An exchange of views with Slovenian National Parliament will take place on Wednesday, 27 October, from 13.45 to 15.30.

G. Exchange of views with Itai Grinberg - 22 June 2021

An exchange of views with Mr Itai Grinberg, Deputy Assistant Secretary for Multilateral Tax Office of Tax Policy - US Department of the Treasury, will take place on 22 June, from 16.45 to 17.45 (public format).

This meeting will be followed by an Open Coordinators meeting (in camera) from 17.45 to 18.45, with Gabriel Zucman, Chair of the EU Tax Observatory.

H. Possible exchange of views with Eurogroup Chair and Italian Finance Minister

Coordinators agreed to invite Mr Donohoe, in his quality of Chair of the Eurogroup, to an 'in camera' open coordinators meeting. The Italian Minister of Finance Daniele Franco will also be invited to hear the perspective of the G20.

The date of this in camera meeting will probably be on 28 June.

I. Petitions

The Coordinators took note of the following three petitions sent to the FISC Chair by the PETI Committee and endorsed draft letters in reply, with the modification proposed by RENEW to the letter related to Petition

N° 1470/2020. The letters will be submitted to the endorsement of ECON coordinators.

- Petition 1379/2020 by Bert Vanhelfmont (Belgian) on the double taxation of dividends paid out by foreign firms
- Petition No 1383/2020 by M.A. (Cypriot) on EU taxing big online companies like Amazon and eBay
- Petition No 1470/2020 by Ronald Ariës (Dutch) on problems with FATCA following a change of bank

J. ACP/DEVE Conference on “Curbing Illicit Financial Flows and mitigating the socio-economic impacts of the COVID-19 pandemic in ACP countries”

A conference on “Curbing Illicit Financial Flows and mitigating the socio-economic impacts of the COVID-19 pandemic in ACP countries”, jointly organised by the ACP-EU Joint Parliamentary Assembly and the DEVE Committee, will take place on 1st July, from 20.00 to 23.00.

The FISC Chair will participate in this event, as speaker, addressing the topic on “Combatting Tax Evasion in ACP countries: What can be achieved with a Global Tax Governance?”.

FISC Members will be invited in due time.

K. Other business

Coordinators agreed to invite more external actors for future meetings and exchanges such as the UN Tax Committee and partners for Global South for future exchanges of views.

It was also underlined that such exchanges would have to be within a certain type of framework and relate to topics where these voices could be of use.

L. Proposed Time and date of next Coordinators' meeting

- **Monday, 28 June, 13.45 to 15.45** (with the remote participation tool Interactio)

DRAFT

**ACTION PLAN ON GENDER MAINSTREAMING
OF THE SUBCOMMITTEE ON TAX MATTERS
9TH PARLIAMENTARY TERM**

Gender equality forms an integral part of the European Union's fundamental values, enshrined in Articles 2 and 3 of the Treaty on European Union, while also being firmly established in Article 8 of the TFUE, stipulating that: "*In all its activities, the Union shall aim to eliminate inequalities, and to promote equality, between men and women.*" Article 23 of the Charter of Fundamental Rights of the European Union further stipulates that "*Equality between women and men must be ensured in all areas, including employment, work and pay*".

Gender mainstreaming requires the assessment of the different implications of our public policies on both men and women at every stage of policy making and processes - from the design to the implementation, monitoring and evaluation - with a view to achieving equality between women and men.

The European Parliament decided, in its resolution of 13 March 2003, that the gender perspective should be integrated in the work of its committees and delegations, and it set out the basis on which the Gender Mainstreaming Network should be established.

One of the most recent developments in this area was the addition of Rule 228a to

Parliament's Rules of Procedure on 31 January 2019 (currently Rule 239 in the last version of Rules of Procedures of July 2019), which reads as follows: "*The Bureau shall adopt a gender action plan aimed at incorporating a gender perspective in all Parliament's activities, at all levels and all stages. The gender action plan shall be monitored bi-annually and reviewed at least every five years.*"

In line with European Parliament resolutions from 13 March 2003, 17 November 2011, 8 March 2016 and 15 January 2019 and in order to ensure that continuous attention is paid to the issue of gender mainstreaming, the FISC Subcommittee intends to integrate in its regular functioning and work, the following objectives and actions:

1. Organisation of the Subcommittee's work

- Gender neutral language: All documents related to the work of the subcommittee should use gender neutral language, in accordance with the European Parliament's guidelines on "Gender neutral language in the European Parliament".
- Hearings and workshops: When organising hearings, there should be a gender balance of experts and invited speakers. The President or presiding Member shall ensure that speaking time reflects the gender balance of the Members present.
- Distribution of written material and training: The information/written material on gender aspects of policy related issues and best practices in gender mainstreaming should be circulated in the Subcommittee by the Gender Mainstreaming Network Member and by the Secretariat. For this purpose, the FISC Secretariat will coordinate with the FEMM Committee and the Gender Mainstreaming Network.
- Selection of staff: The selection procedure in the FISC secretariat should be carried out with the aim of gender balance and equity.
- Ensuring gender balance: The Subcommittee should, where possible, strive for gender balance when it comes to appointments and distributions of reports and opinions, as well as when determining the composition of delegations, working groups and missions.

2. In the area of policies

- Reports and opinions: Whenever relevant, a gender perspective is integrated into reports and opinions. In preparing reports and opinions, due attention is given to available studies and analyses on gender equality and women's rights carried out by the European Parliament's policy departments and impact assessment units as well as other organisations outside the European Parliament.
- Gender-sensitive quantitative and qualitative indicators: Whenever relevant, the FISC Subcommittee shall ask for gender-sensitive quantitative and qualitative indicators and gender disaggregated data in the monitoring and evaluation of policies, programs and projects.
- Studies: The FISC Subcommittee should aim to contribute to improving the knowledge and research about gender issues (including gender representation and participation in decision-making processes) in the area of taxation and about any need for differentiated gender-based solutions. The FISC Subcommittee may request to produce such a study when necessary.
- Hearings and exchanges of views: The FISC Subcommittee should

consider and discuss also gender-related issues in dealing with policies or pieces of legislation and should contribute to the sharing of experiences and good practices from Member States and international organisations or fora regarding tax policies aiming at ensuring gender equality.

- In addition, the Subcommittee could consider monitoring the state of play on the recommendations made by the EP in 2019 in its report on gender equality and taxation policies¹ or on the 2017 study by the European Parliament Policy Department C on the same topic². This could take place in the format of a report, opinion, hearing or a study.
- LGBTI: Also the situation of other vulnerable groups, including the LGBTI people, should be taken into consideration, where relevant.

3. Monitoring and evaluation of the gender action plan

- Implementation of this action plan is followed regularly by the Members responsible for gender mainstreaming. Whilst all staff are responsible for gender mainstreaming, a person within the FISC Subcommittee shall be tasked with monitoring the implementation of this action plan, in cooperation with the Members responsible. The results of this monitoring will be presented in an annual report;
- The Members responsible shall report back annually by appropriate means to the Subcommittee on the work of the Gender Mainstreaming Network.

FISC representatives in the Gender Mainstreaming Network are:

- Monica Semedo - Member
- Kira Peter-Hansen - Substitute

FISC Secretariat representative in the Gender Mainstreaming Network is Laurin Berresheim

¹ European Parliament resolution of 15 January 2019 on gender equality and taxation policies in the. Text adopted: P8_TA(2019)0014.

² European Parliament Policy Department C, Gender equality and taxation in the European Union, 2017.