



PROTOKOLL

Sitzung vom 12. Juli 2021, 13.45–15.45 Uhr

BRÜSSEL

Die Sitzung wird am Montag, 12. Juli 2021, um 13.45 Uhr unter dem Vorsitz von Markus Ferber (Amtierender Vorsitzender und erster stellvertretender Vorsitzender) eröffnet.

1. Annahme der Tagesordnung

FISC_OJ (2021) 0712_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 28. Juni, die den Mitgliedern des FISC-Unterausschusses am 7. Juli 2021 übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigefügt.

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

3. Genehmigung von Sitzungsprotokollen

- 17. März 2021

PV – PE692.717v01-00

Beschluss: Die Protokolle werden genehmigt.

- 22. März 2021 PV – PE692.723v01-00

Beschluss: Die Protokolle werden genehmigt.

- 23. März 2021 PV – PE692.725v01-00

Beschluss: Die Protokolle werden genehmigt.

- 13. April 2021 PV – PE692.727v01-00

Beschluss: Die Protokolle werden genehmigt.

- 19. April 2021 PV – PE692.730v01-00

Beschluss: Die Protokolle werden genehmigt.

4. **Öffentliche Anhörung zum Thema „Umweltsteuern“** FISC/9/06420

Der Vorsitzende eröffnet die Aussprache.

Diskussionsrunde I: Die Notwendigkeit, die Energiebesteuerung mit den Zielen des europäischen Grünen Deals in Einklang zu bringen

Gastredner:

- Dr. Tatiana Falcão, Stipendiatin, Universität Münster
- Kurt Van Dender, Leiter für Steuern und Umwelt, OECD

Die Redner geben Erklärungen ab.

Mitglieder: Lídia Pereira (PPE), Aurore Lalucq (S&D), Claude Gruffat (Verts/ALE), Eero Heinäluoma (S&D).

Die Redner beantworten Fragen der Mitglieder.

Diskussionsrunde II: Diskussion zum Thema „Umweltsteuern als Mittel zur Finanzierung und Unterstützung des Aufschwungs in Europa“

Gastredner:

- Carlo Stagnaro, Direktor der Beobachtungsstelle für die digitale Wirtschaft, Instituto Bruno Leoni
- Alice Pirlot, wissenschaftliche Mitarbeiterin, Universität Oxford

Die Redner geben Erklärungen ab.

Mitglieder: Isabel Benjumea (PPE), Aurore Lalucq (S&D), Gilles Boyer (Renew), Claude Gruffat (Verts/ALE), Niels Fuglsang (S&D), Othmar Karas (PPE).

Die Redner beantworten Fragen der Mitglieder.

Der Vorsitzende schließt die Aussprache ab.

5. Verschiedenes

Zu diesem Punkt liegt nichts vor.

6. Nächste Sitzungen

- 9. September 2021, 9.00–12.00 Uhr (Brüssel)

Schluss der Sitzung: 15.45 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/
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČÍH/LÁSŃÁOLOLISTA/NĂRVAROLISTA**

<p>Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)</p>
<p>Markus Ferber (1st VC)*, Othmar Karas (4th VC)*</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>Gilles Boyer, Herbert Dorfmann, Aurore Lalucq, Luděk Niedermayer, Lídia Pereira</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, Eero Heinäluoma, Andželika Anna Mozdżanowska, Sirpa Pietikäinen, Joachim Schuster</p>

<p>209 (7)</p>
<p>216 (3)</p>
<p>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/Τοčka UL/Esityslistan kohta/Punkt på föredragningslistan)</p>

(*) 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/Opazovalci/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 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
Carlo Stagnaro (Istituto B. Leoni) Kurt van Dender (OECD) Tatiana Falcao (University of Münster) Alice Pirlot (University of Oxford)

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/Ķitos institūcijas ir īstāigos/Más intézmények és szervek/Istituzjonijiet 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	
Banca d'Italia	Luciano Lavecchia

Други учасници/Otros participantes/Ostatní účastníci/Endvidere deltog/Andere Teilnehmer/Muud osalejad/Επίσης παρόντες/Other participants/Autres participants/Drugi sudionici/Altri partecipanti/Citi klātesošie/Ķiti dalyviai/Más résztvevők/Partecipanti ohra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Iní účastníci/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 sihteeristöt/De politiska gruppernas sekretariat</p>	
PPE	Gerrit Schломach, Janne Jarvinen
S&D	Aurore Chardonnet, Stine Larsen
Renew	Petra Solli, Simona Megne
ID	
Verts/ALE	
ECR	
GUE/NGL	
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 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/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>	
<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>	Otman Bouanami

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/Právný 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/Sekretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet
Benoit Wets, Alexandre Mathis, Francisco Ruiz Risueno
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočnik/ Avustaja/Assistenten
Cinti Torrens Bermo, Coralie Coquelet, Odila Esposito

- * (P) = Председател/Presidente/Předseda/Formand/Vorsitzender/Esimees/Πρόεδρος/Chair/Président/Predsjednik/Priekšsēdētājs/
 Pirmininkas/Elnök/Chairman/Voorzitter/Przewodniczący/Prešedinte/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/Viceprešedinte/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/Ufficial/Ambtenaar/UrządNIK/Funcionário/Funcionar/Úradník/Urädnik/Virkamies/
 Tjänsteman

Summary of Coordinators' Recommendations

Monday, 28 June 2021

13.45 to 15.45

Present:

Bureau: Paul Tang (Chair)
Othmar Karas (4st Vice-Chair)

Coordinators: Lidia Pereira (EPP Coordinator)
Gilles Boyer (Renew Coordinator)
Sven Giegold (Greens Coordinator)

ITEMS FOR DECISION

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

The Coordinators discussed the possibility of future FISC work on country specific recommendations in the area of tax.

There was broad support on the following types of activities that FISC could provide:

- Consider country specific recommendations in the tax area in the framework of the report on "*The impact of national tax reforms on the EU economy*";
- Organise tax dialogues with concerned Member States (Minister level or national responsible authorities) and experts on these countries to discuss and assess the progress on the implementation of country-specific recommendations;
- Include the implementation of country-specific recommendation within FISC's exchange of views with national Parliaments and/or bilateral meetings with the Member State holding the Council Presidency, when appropriate, inviting ECON/BUDG Members;
- Summarising the main findings of tax dialogues in a letter on behalf of the coordinators;

- Provide input in the context of the annual report on the European Semester drafted in ECON and this, in close cooperation and dialogue with ECON Coordinators.
- As regards the following items, modalities remain to be decided:
 - A FISC contribution to a potential ECON/BUDG resolution in the context of the RRF to be also considered in close cooperation and dialogue with ECON Coordinators.

Concerning the suggestion of sending letters with the main take-aways from tax dialogues, it remains to be decided to whom the letter should be addressed. The Secretariat will look into the practices of other Subcommittees.

This item will be included in the agenda of the ECON-FISC meeting on 6 September 2021.

B. Follow-up of the Communication on Business taxation in the 21st century

The Coordinators discussed the best way forward to react to the Commission communication and agreed to deal with this communication in the upcoming legislative INI report on "Fair and simpler taxation supporting the recovery strategy ", by Rapporteur Luděk Niedermayer.

C. Programming of next INI report

The Coordinators discussed the different possibilities for the vacant INI report slot. Given the broad range of suggestions, it was decided that this matter would be concluded at the next Coordinators' meeting in September.

The suggestions made were the following:

- New technologies impact on taxation: crypto and blockchain
 - Taxation challenges regarding crypto-assets
 - The impact of technologies – such as blockchain – on taxation
 - The use of new technologies as an instrument to support tax fraud and evasion

- The role of intermediaries in tax compliance and tax avoidance
- Taxation of the informal economy
- Competition in the area of personal income taxation
- Zones in the EU providing for a preferential tax treatment such as free zones, free trade zones, special economic zones, etc.
- What would a well-designed FTT look like?
- Wealth taxation
- Covid solidarity tax on the excess profit made during the pandemic.
- An EU Framework against shell companies

As regards an implementation report on the ATAD I and ATAD II directive, it was acknowledged by the coordinator of the Greens that the timing of such a report is at a longer term.

In the meantime, Coordinators were invited to discuss among themselves in advance of the September coordinators meeting to stimulate agreement then.

D. Preparation of next hearings

The Coordinators agreed to consult the Rapporteur(s) and (shadow-Rapporteurs) of the INI reports but the final design of the hearings would stay at Coordinators level.

The suggestions made were the following for future hearings:

- New technologies impact on taxation: crypto and blockchain
- EU dialogues with third countries (including developing countries) and dialogue with international institutions.
 - State of play of EU role and position within the framework of international negotiations regarding tax matters
 - The relation with neighbouring countries with favourable tax regimes that can be used for the purposes of avoiding tax in the EU, through means of tax residency. (Monaco, Montenegro, Switzerland, etc.)
- Follow up to January 2021 Tax Havens' Resolution

- The role of taxation in the COVID Recovery
- The 'Green Jersey' scheme in Ireland (replacement for Double Irish)
- The country-specific tax avoidance schemes in EU member states (NE, LU, IE etc).

A decision will be taken at the next Coordinators meeting in September.

E. Preparation of the ECON-FISC Coordinators meeting

The FISC Coordinators agreed to propose the following agenda items:

- Input of FISC to future legislative work when related to tax matters;
- Organisation of future meetings with incoming Council Presidencies;
- Treatment of tax related petitions;
- Organisation of the structured dialogues with the Commission;
- Brexit scrutiny of the EU-UK TCA;
- Country specific recommendations in the tax area.

In addition, the S&D representative suggested adding to the agenda the contribution of FISC to broad consultations of Committees on horizontal issues.

ITEMS FOR INFORMATION

F. Informal meeting after summer

To kick off the new parliamentary year, and to discuss experiences of the FISC subcommittee so far and expectations for the year ahead, the Chair proposed an informal dinner during the first week of parliamentary activity (30/8 - 2/9).

G. State of play of possible exchange of views with Eurogroup Chair, the Italian Finance Minister as chair of the G20 meeting of Finance Ministers and the Secretary of State of the Slovenian Ministry of Finance in charge of tax matters.

Both the Eurogroup Chair and the Slovenian Secretary of State declined the FISC invitation.

Contacts are ongoing with the Italian Minister of Finances to try to find a suitable slot after the summer break, possibly on September 9th.

H. Letter from the Bundestag

The Coordinators took note of the letter of Ms Katja Hessel Chair of the Finance Committee of the Bundestag.

I. Petitions

The Coordinators took note of the following petition sent for information to the FISC Chair without raising objection.

- **Petition No 0031/2021 by D.H. (Croatian) on withdrawal of Council Directive (EU) 2017/2455 on certain value added tax obligations for supplies of services and distance sales of goods**

J. Revised calendar of FISC meetings from September to December 2021

The Coordinators took note of the revised calendar of meetings from September to December 2021 (changes are highlighted in red):

Committee meetings:

- Thursday, 9 September, 9.00 to 12.00
- Thursday, 30 September, 13.45 to 15.45
- 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 15.45
- Tuesday, 30 November, 13.45 to 16.15 & 16.45 to 18.45

Coordinators' meetings:

- Monday, 6 September, 17.15 to 18.45: ECON/FISC Coordinators' meeting
- Thursday, 9 September, 13.45 to 15.45: Coordinators' meeting
- Monday, 11 October, 16.45 to 18.45: Coordinators' meeting
- Tuesday, 9 November, 10.00 to 12.00: Coordinators' meeting
- Thursday, 9 December, 13.45 to 15.45: Coordinators' meeting

K. Letter from the Chair of the EP delegation on China

The Coordinators took note of the letter from the Chair of the China delegation calling all Committee Chairs to continue working with think tanks sanctioned by the Republic of China.

L. Other business

The EPP Coordinator raised three points for consideration:

- Citing Rule 216, paragraph 3 of Rules of Procedure, she called for the possibility of ECON Members to take part in FISC meetings. The item will be re-discussed at the next Coordinators' meeting;
- The FISC Secretariat should give the political groups more time to communicate the names of their speakers in advance of hearings/exchanges of views etc;
- No shadow meetings take place during plenary weeks;

The EPP Coordinator also questioned the added value of the exchanges with National Parliaments to date, considering that these exchanges have become too nationalised and often drift away from taxation. She suggested that a change of format, and perhaps a more informal setting would yield greater results.

The FISC Chair took note while acknowledging that National Parliaments were not always fully aware of taxation issues, advocating the inclusion of country specific recommendations in these meetings and agreeing to provide more time for the allocation of speaking time in hearings.

M. Time and date of next Coordinators' meetings

- Monday, 6 September, 17.15 to 18.45 - Joint meeting with ECON
- Thursday, 9 September, 13.45 to 15.45