



# ZAPISNIK

seje 11. oktobra 2021 od 14.00 do 18.45

V BRUSLJU

Seja se je začela v ponedeljek, 11. oktobra 2021, ob 14.00. Vodil jo je predsednik Paul Tang.

**1. Sprejetje dnevnega reda**

FISC\_OJ (2021)1011\_1

Dnevni red je bil sprejet v obliki, navedeni v zapisniku.

**2. Sporočila predsednika**

Predsednik je sporočil,

da je zapisniku priložen povzetek priporočil koordinatorjev s sestanka 9. septembra, kot je bil članom pododbora FISC poslan 15. septembra 2021.

Priporočila koordinatorjev se štejejo za sprejeta v pododboru.

**3. Potrditev zapisnikov seje:**

- 25. maja 2021

PV – PE695.304v01-00

**Sklep:** zapisnik je bil potrjen.

- 16. junija 2021

PV – PE695.305v01-00

**Sklep:** zapisnik je bil potrjen.

- 22. junija 2021

PV – PE695.306v01-00

**Sklep:** zapisnik je bil potrjen.

- 12. julija 2021

PV – PE695.329v01-00

**Sklep:** zapisnik je bil potrjen.

**4. Izvajanje šeste direktive o DDV: kaj je potrebno za zmanjšanje razlike v DDV v Uniji**

ECON/9/04860  
2020/2263(INI)

Poročevalec:

Olivier Chastel (Renew)

AM – PE697.828v01-00

Pristojni odbor:

ECON

**Sklep:** obravnava osnutka poročila

Govorili so: Paul Tang (predsednik), Olivier Chastel (poročevalec), Lidia Peireira (PPE), Aurore Lalucq (S&D), Kira Peter-Hansen (Verts/ALE)

**5. Pravična in preprosta obdavčitev, ki podpira strategijo za okrevanje (nadaljnje ukrepanje EP na podlagi akcijskega načrta Komisije iz julija in njegovih 25 pobud na področju DDV ter obdavčevanja pravnih in fizičnih oseb)**

ECON/9/04844  
2020/2254(INL)

Poročevalec:

Luděk Niedermayer (PPE)

PR – PE662.076v01-00

AM – PE697.830v01-00

Pristojni odbor:

ECON

**Sklep:** obravnava osnutka poročila

Govorili so: Paul Tang (predsednik), Luděk Niedermayer (poročevalec), Lidia Pereira (PPE), Aurore Lalucq (S&D), Marek Belka (S&D), Dragos-Nicolae Pislaru (Renew), Sven Giegold (Verts/ALE), Angelika Mozdzanowska (ECR), Jose Gusmao (The Left)

**6. Sestanek koordinatorjev**

**7. Javna predstavitev o vplivu nacionalnih davčnih reform na gospodarstvo EU**

FISC/9/07293

Gostujoči govorniki:

- Ana XAVIER, odgovorna za letno poročilo „Trendi obdavčevanja v EU“, enota D4  
Gospodarska analiza, ocenjevanje in podpora ocene učinka, Evropska komisija
- Daniel BUNN, podpredsednik za globalne projekte pri organizaciji Tax Foundation

Govornika sta podala izjavi.

Poslanci: Markus Ferber (PPE), Niels Fuglsang (S&D), Gilles Boyer (Renew), Claude Gruffat (Verts/ALE), Isabel Benjumea (PPE), Evelyn Regner (S&D), Pedro Marques (S&D)

Govornika sta odgovarjala na vprašanja poslancev.

Predsednik je zaključil razpravo.

## 8. Vpliv nacionalnih davčnih reform na gospodarstvo EU

ECON/9/06223  
2021/2074(INI)

Poročevalec:

Markus Ferber (PPE)

AM – PE697.827v01-00

Pristojni odbor:

ECON

**Sklep:** obravnava osnutka poročila

Govorili so: Paul Tang (predsednik), Markus Ferber (poročevalec), Lidia Pereira (PPE), Marek Belka (S&D), Niels Fuglsang (S&D), Gilles Boyer (Renew), Claude Gruffat (Verts/ALE), José Gusmao (The Left)

## 9. Razno

Drugih zadev ni bilo.

## 10. Naslednja seja

- 27. oktober 2021 od 9.00 do 12.00 in od 16.45 do 18.45 (Bruselj)
- 28. oktober 2021 od 13.45 do 16.15 (Bruselj)

*Seja se je končala ob 18.45.*

**ПРИСЪСТВЕН ЛИСТ/LISTA DE ASISTENCIA/PREZENČNÍ LISTINA/DELTAGERLISTE/  
ANWESENHEITSLISTE/ΚΟΗΛΟΛΙΓΑΤΕ ΝΙΜΕΚΙΡΙ/ΚΑΤΑΣΤΑΣΗ ΠΑΡΟΝΤΩΝ/RECORD OF ATTENDANCE/  
LISTE DE PRÉSENCE/POPIS NAZOČNIH/ELENCO DI PRESENZA/APMEKLĒJUMU REĢISTRŠ/DALYVIŲ SAŖAŠAS/  
JELENĹĹTI İV/REĢİSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/  
LISTĂ DE PREZENȚĂ/PREZENČNĂ LISTINA/SEZNAM NAVZOČIH/LĂSNĂOLOLISTA/NĂRVAROLISTA**

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 <sup>st</sup> VP)*, Martin Hlaváček (2 <sup>nd</sup> VP)*, Kira Marie Peter-Hansen (3 <sup>rd</sup> VP)*
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputăți/ Nariai/Képviselők/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter
Marek Belka*, Gilles Boyer*, Aurore Lalucq, Pedro Marques, Luděk Niedermayer, Lídia Pereira*, Dragoș Pîslaru, Clara Ponsati Obiols, Andreas Schwab*
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, Olivier Chastel*, Niels Fuglsang, Claude Gruffat, José Gusmão, Eero Heinäluoma, Anđželika Anna Możdżanowska, Evelyn Regner*, 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 dnevnog reda/Punto all'ordine del giorno/Darba kārtības punkts/Darbotvarkės 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)

\*In the room

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebētāji/Megfigyelők/Osservatori/Waarnemers/Observatorzy/Observadores/Observatori/Pozorovatelia/Oprazovalci/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
Daniel Bunn (Taxfoundation)

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/Komisia/Komissio/Kommissionen (*)
Ana Xavier
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/Istituzzionijiet 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

Други учасници/Otros participantes/Ostatni učastníci/Endvidere deltog/Andere Teilnehmer/Muud osalejad/Επίσης παρόντες/Other participants/Autres participants/Dруги sudionici/Altri partecipanti/Citi klātesošie/Kiti dalyviai/Más résztvevők/Partecipanti ohra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Ini účastnici/Dруги udeleženci/Muut osallistajat/Övriga deltagare

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 sihteeristöt/De politiska gruppernas sekretariat	
PPE	Gerrit Schломach
S&D	Miguel Carapeto
Renew	Simona Megne, Petra Solli
ID	Alexandre Heuzey
Verts/ALE	Johan Langerock
ECR	Stanislaw Kogut
GUE/NGL	Boris Bouzol-Broitman
NI	Everaert Xavier

Кабинет на председателя/Гabinete del Presidente/Kancelář předsedy/Formandens Kabinet/Kabinett des Präsidenten/Presidendi kantslelei/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	
Samuel de Lemos	
Кабинет на генералния секретар/Гabinete 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/Ġeneralsekretära 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/Ġenerāldirektorāts/Generalinis direktoratas/Főigazgatóság/Direttorat Ġenerali/Direktoraten-generaal/Dyrekcja Generalna/Direcção-Geral/Direcții Generale/Generálne riaditeľstvo/Generalni direktorat/Pääosasto/Generaldirektorat	
DG PRES	Christian Scheinert, Ivo van Es
DG IPOL	
DG EXPO	Miroslava Karaboytcheva
DG EPRS	
DG COMM	
DG PERS	
DG INLO	Adriana Valkova, Andreea Godja, Rebeka Petrov
DG TRAD	
DG LINC	
DG FINS	
DG ITEC	
DG SAFE	

Правна служба/Service Jurídico/Právní služba/Juridisk Tjeneste/Juristischer Dienst/Öigusteenistus/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
Orlin Denkov
Секретариат на комисията/Secretaría de la comisión/Sekretariát výboru/Udvalgssekretariatet/Ausschusssekretariat/Komisjoni sekretaríaat/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/Sekretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet
Benoit Wets, Laurin Berresheim, Francisco Ruiz Risueno
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočnik/ Avustaja/Assistenten
Odila Esposito, Cinti Torrens Bermo

- \* (P) = Председател/Presidente/Předseda/Formand/Vorsitzender/Esimees/Πρόεδρος/Chair/Président/Predsjednik/Priekšsēdētājs/  
 Pirmminikas/Elnök/Chairman/Voorzitter/Przewodniczący/Preşedinte/Predseda/Predsednik/Puheenjohtaja/Ordförande
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 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/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/Urządник/Funcionário/Funcionar/Úradník/Urادnik/Virkamies/  
 Tjänsteman



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*Subcommittee on Tax Matters (FISC)  
- The Secretariat -*

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## **COORDINATORS' MEETING**

**Thursday, 09 September 2021  
13.45 to 15.45  
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)  
Robert Zile (ECR Substitute Coordinator)  
Manon Aubry (The Left Substitute Coordinator)



## ITEMS FOR DECISION

### A. Programming of missions

The Coordinators were invited to provide the Secretariat with suggestions for missions in 2021 and 2022 by **24 September 2021, at the latest**.

Proposals received so far:

*EPP: proposals will be sent by 24 September 2021.*

*S&D: Luxembourg, Washington USA, Ireland, Hungary or Estonia*

*Renew: OECD Paris*

*Greens: Washington (USA), Luxembourg, Bulgaria, Ireland, Hungary or Estonia,*

*ECR: Ireland, Estonia, Hungary, OCDE Paris, Washington USA*

*The Left: Luxembourg, Malta*

### B. Programming of next INI report and hearings

The Coordinators decided to request an INI report on "New technologies impact on taxation: crypto and blockchain" and organise a hearing on the same subject.

They also decided to organise a hearing on "EU dialogues with third countries (including developing countries) and dialogue with international institutions".

In addition, the Coordinators were invited to identify their Groups' priorities for 2022 and communicate their suggestions with a short justification to the FISC secretariat by **1st October 2021**.

### C. Programmes of the hearings in October

The Coordinators agreed to invite the following experts for the hearings in October 2021:

#### 1) Public hearing on 'The Impact of National tax reforms'

- Ana Xavier European Commission, Unit D4 Economic analysis, evaluation & impact assessment support, in charge of the annual report "taxation trends in the EU";
- Elke Asen, Policy analyst, Tax Foundation ;
- Agnès Benassy-Quere, Chief Economist of the French Treasury and Member of the Bruegel Board of Directors.

#### 2) Public hearing on 'The Luxletters revelations'

##### **The Luxletters revelations: EU legislation and 'shadow tax rulings'**

- A journalist involved in the revelations: Anne Michel (Le Monde) or Luc Caregari (Woxx)
- Gérard Cops, Tax Lead of PwC Luxembourg
- Astrid Van Mierlo, Deputy Head of Unit, Direct Tax Policy and Cooperation (TAXUD.D.2), European Commission

##### **Exchange of views with Mr Pierre Gramegna, Minister of Finance of Luxembourg**

### **3) Public hearing on 'A European Withholding Tax framework'**

#### **First Panel: Profit-shifting, double non-taxation and withholding taxes**

- Prof. Dr. Nadine Riedel (Institute for Public and Regional Economics, University of Münster);
- Prof. Dr. Arjan Lejour (CPB, Bureau for Economic Policy Analysis, Government agency).

#### **Second Panel: Double taxation and withholding tax relief procedures**

- Prof. Dr. Lorenz Jarass (Wiesbaden University);
- Marlies De Ruiters (Global International Tax Policy Leader, EY);
- Paul Gisby, Senior Manager, Accountancy Europe (Association européenne des comptables).

### **D. Preparation of the bilateral meeting with the Slovenian National Parliament**

The exchange of views with the Slovenian National Parliament is planned on Wednesday 27 October, from 16.45 to 18.45.

In order to prepare the agenda of this meeting, the Coordinators decided on the following topics to be proposed to the Slovenian National Parliament:

- OECD BEPS negotiations, including digital taxation,
- Green Taxation, including Energy taxation directive.

### **E. Participation of ECON Members in FISC meetings**

The EPP Coordinator clarified that this request concerned only the possibility for ECON Members to participate to hearings.

After discussions, it was considered that the participation of ECON Members in FISC meetings should be possible on an exceptional basis and limited to hearings.

This issue will be put on the agenda of the ECON-FISC meeting on 7 October 2021 for further consideration.

<b>ITEMS FOR INFORMATION</b>
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### **F. New legislative files in the tax area**

The Coordinators took note of the recently adopted legislative proposals in the area of taxation.

#### **1. Review of the Energy Tax Directive (CNS procedure)**

At their meeting of 1st September, ECON Coordinators decided to allocate the file to the ECR group.

#### **2. Carbon Border Adjustment Mechanism (COD procedure)**

At their meeting of 1st September, ECON Coordinators decided to ask the CCC for a significant involvement of ECON in the file and to (provisionally) allocate the file to the Greens.

## **G. Workshop on 30 September**

The Policy department will organise a workshop on 30 September 13:45-15:45 in order to present the outcome of the following study:

- The risks and benefits of technology in the tax area: from modernisation of tax systems to increased risks of fraud'.

## **H. State of play of possible exchange of views the Italian Finance Minister as chair of the G20 meeting of Finance Ministers**

The Minister will unfortunately not be able to attend a meeting with FISC Members in September. He however suggests a meeting in November. Contacts are ongoing to try to find a suitable slot (possibly on 9 or 30 November).

## **I. Petitions**

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

- Petition No 0054/2021 by Gerard Kucharek (Dutch) on withholding income tax;
- Petition No 0055/2021 by T.H.M. (German) on the revision of the VAT on the movement of second-hand goods between the EU and the United Kingdom following Brexit
- Petition No 0323/2021 by G.L. (French), bearing four signatures, on alleged infringement of certain rights of bi-national European/American citizens resulting from FATCA.

## **J. European Court of Auditors' publication**

The Coordinators were informed that according to the last indicative planning of ECA reports, a Review on '*Energy taxation and subsidies*' would be published in October 2021.

## **K. 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, 10.00 to 12.00
- Thursday, 30 September, 13.45 to 15.45 (workshop)
- Monday, 11 October, 13.45 to 16.15 & 16.45 to 18.45
- Wednesday, 27 October, 9.00 to 12.00 & 16.45 to 18.45 (Meeting with Slovenian Parliament)
- Thursday, 28 October, 13.45 to 16.15 (replacing the a meeting on Thursday

14 October, which was cancelled after the coordinators' meeting)

- Tuesday, 9 November, 09:00:10.15: Meeting with Italian Minister of Finances (tbc)
- Monday, 15 November, 13.45 to 15.45
- Tuesday, 30 November, 13.45 to 16.15 & 16.45 to 18.45

#### **Coordinators' meetings:**

- Thursday, 9 September, 13.45 to 15.45: Coordinators' meeting
- Thursday, 7 October, 8.00 to 10.00: ECON/FISC Coordinators' meeting
- Thursday, 28 October 2021, 16.45 to 18.45
- Tuesday, 9 November, 10.15 to 12.00: Coordinators' meeting
- Thursday, 9 December, 13.45 to 15.45: Coordinators' meeting

#### **L. Other business**

- The Greens/EFA Coordinator raised the issue of the use of withholding tax procedures for closing the market and limiting competition in the EU single market. The Greens/EFA Coordinator will provide further information to the secretariat for follow-up with either the PolDep or EPRS and in the framework of the report on withholding taxes.
  
- The EPP Coordinator raised two points for consideration:
  - The FISC Secretariat should give political groups more time to communicate the names of their speakers in advance of hearings/exchanges of views etc;
  - No shadow meetings should take place during plenary weeks.

#### **M. Time and date of next Coordinators' meetings**

- Thursday, 7 October 2021, 8.00 to 10.00, Strasbourg - Joint meeting with ECON
- Thursday, 28 October 2021, 16.45 to 18.45, Brussels