



# PROTOKOLL

Sitzung vom 1. Februar 2022, 13.45–18.45 Uhr

BRÜSSEL

Die Sitzung wird am Dienstag, 1. Februar 2022, um 13.45 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

**1. Annahme der Tagesordnung**

**Beschluss:** 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 13. Dezember 2021, die den Mitgliedern des FISC-Unterausschusses am 10. Januar 2022 übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigelegt.

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

**3. Öffentliche Anhörung zum Thema „Dialoge der EU mit Drittstaaten (einschließlich Entwicklungsländern) und internationalen Institutionen“  
FISC/9/08152**

Diskussionsrunde I: Die EU als Verhandlungsführer für Steuerfragen auf internationaler Ebene und die Beziehungen zu Drittstaaten

Gastredner:

- Professorin Dr. Nadine Riedel, Institut für Wirtschaftspolitik und Regionalökonomik Münster
- Benjamin Angel, Direktor, Direktion Direkte Steuern, Steuerkoordinierung, wirtschaftliche Analyse und Bewertung, GD TAXUD, Kommission

Die Redner geben Erklärungen ab.

Mitglieder: Paul Tang (Vorsitzender), Lidia Pereira, Aurore Lalucq, Gilles Boyer, Rasmus Andresen, Gunnar Beck, Andżelika Mozdżanowska, Niels Fuglsang.

Die Redner beantworten Fragen der Mitglieder.

Diskussionsrunde II: Standpunkt der Drittländer zu internationalen Steuerverhandlungen und ihre Beziehungen zur EU

Gastredner:

- Mary Baine, Direktorin für Steuerprogramme im African Tax Administration Forum (ATAF)
- Sh. Rasmi Ranjan Das, stellvertretender Sekretär (Joint Secretary) im Finanzministerium Indiens, Mitglied der Lenkungsgruppe des inklusiven Rahmens gegen Gewinnverkürzung und Gewinnverlagerung (BEPS) und Mitglied des Steuerausschusses der Vereinten Nationen

Die Redner geben Erklärungen ab.

Mitglieder: Paul Tang (Vorsitzender), Lidia Pereira, Aurore Lalucq, Gilles Boyer, Claude Gruffat, Niels Fuglsang.

Die Redner beantworten Fragen der Mitglieder.

Der Vorsitzende schließt die Aussprache ab.

**4. Sitzung der Koordinatoren (unter Ausschluss der Öffentlichkeit)**

**5. Verschiedenes**

Zu diesem Punkt liegt nichts vor.

**6. Nächste Sitzung**

- 10. Februar 2022, 13.45–15.45 Uhr (Brüssel)

**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/  
JELENĹĹTI İV/REĢİSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/  
LISTĂ DE PREZENȚĂ/PREZENČNĂ LISTINA/SEZNAM NAVZOČIH/LĂSNĂOLOLISTA/NĂRVAROLISTA**

<p>Буро/Меса/Председничество/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)</p>
<p>Paul Tang*, Markus Ferber* (1e VP), Martin Hlaváček* (2e VP), Othmar Karas* (4e VP)</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>Rasmus Andresen, Gunnar Beck*, Gilles Boyer*, Aurore Lalucq*, Lidia Pereira*, Andreas Schwab*</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>Niels Fuglsang*, Claude Gruffat*, José Gusmão, Andzelika Anna Możdzanowska*, Victor Negrescu, Evelyn Regner*</p>

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 dnevnoġ 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)

\*Present in the meeting room

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebėtojai/Megfigyelők/Osservatori/Waarnemers/Obsztorozacy/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
Mary Baine, Sh. Rasmi Ranjan Das, Nadine Riedel

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 (*)
Benjamin Angel
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

Други учасници/Otros participantes/Ostatni účastníci/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/Iní účastníci/Dруги 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 ryhmien sihteeristö/De politiska gruppernas sekretariat</p>	
PPE	Gerrit Schломach, Janne Jarvinen
S&D	Miguel Carapeto, Marianna Theocharous
Renew	Petra Solli, Simona Megne, Tuuli Helind
ID	Alexandre Heuzey
Verts/ALE	
ECR	Stanislaw Kogut
The Left	Boris Bouzol-Broitman
NI	

<p>Кабинет на председателя/Гabinete 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>	
<p>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/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 generalného 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/Direktorat 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>	<p>Jost Angerer, Ivo Van Es, Orlin Denkov</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
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/Sekretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet
Benoit Wets, Francisco Ruiz Risueno, Olivier Sautiere, Alexandre Mathis, Laurin Berresheim
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočnik/ Avustaja/Assistenten
Cinti Torrens Bermo

- \* (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-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/  
 Funzionario/Ierēdnis/Pareigūnas/Tisztviselő/Ufficjal/Ambtenaar/UrządNIK/Funcionário/Funcionar/Úradník/Uradnik/Virkamies/  
 Tjänsteman



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

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**Summary of Coordinators recommendations  
Monday, 13 December 2021  
17.00 to 18.15  
Remote meeting with Interactio**

Present:

**Bureau:** Paul Tang (Chair)

**Coordinators:** Lidia Pereira (EPP Coordinator)  
Aurore Lalucq (S&D Coordinator)  
Gilles Boyer (Renew Coordinator)  
Kira Marie Peter-Hansen (Greens Coordinator)

## **A. Chair's announcements**

Given the difficulties faced to get interpretation for shadow meetings, the Coordinators decided to draft a letter to the CCC to draw the attention on the need to provide sufficient interpretation resources in order to allow Members to work in the language of their choice.

<b>ITEMS FOR DECISION</b>
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## **B. Workstreams' priorities for 2022**

The Coordinators decided on the two priorities/work streams to be addressed in 2022.

These two FISC work streams aim at better structuring the work of the FISC Subcommittee. They will build on the collection of information through hearings, studies, exchange of views with national Parliaments in order to have solid factual and political information to draft an INI report, which will be drafted at the end of the work stream. Depending on the input received from hearings, studies, missions or workshops, Coordinators might also decide to draft an INI report on one specific and more topical issue that would complement the INI report to be drafted at the end of the work stream (end 2022). Decision on the (co-) rapporteurship will be taken on a case by case basis.

The FISC work streams will be implemented in a flexible way in order to give room to the Committee to react to new revelations in the tax area. Hence, the list of hearings and studies will regularly be updated and complemented by Coordinators.

- **Work stream 1: Further reform of corporate taxation rules**

This work stream will focus on the following issues:

- BEFIT: towards a single corporate tax rulebook for the EU (coherence check will however need to ensure no overlap or duplication of the work currently done on the INI report by Rapporteurs Ferber Niedermayer and Ferber and by the work done in ECON);
- The role of new technologies to make rules simpler, more fraud-proof and efficient;



- The role of the Code of Conduct to tackle harmful tax practices;
- Tax policy to protect SMEs' competitiveness;
- Aggressive tax planning.

Coordinators decided on the following hearings/studies:

- Exchange of views with the Chair of the Code of Conduct Group on business taxation;
- Hearings on existing aggressive tax schemes and national tax reforms in EU member states (with a first focus on the Netherlands);
- A study on the "Removal of taxation-based obstacles and distortions in the Single Market in order to encourage cross border investment".

It was also decided to consider a study on the taxation of the informal economy at a later stage in 2022 as well as the best appropriate follow-up to be given on the implementation of the OECD agreement (both points will be rediscussed at the next Coordinators' meeting).

- **Work stream 2: Lessons learnt from the Pandora Papers and other revelations**

This work stream will focus on the following issues:

- The role of intermediaries in facilitating tax evasion and aggressive tax planning;
- Tax residency of persons and location of assets;
- Exchange of information with jurisdictions appearing prominently in the Pandora Papers;
- The use of shell companies and trusts to circumvent transparency obligations;
- Dividend fraud (cum-ex files).

The Coordinators decided on the following hearings/studies:

- A hearing on “How to reinforce the regulation of intermediaries to create an intermediary sector that ensures a fair and user-friendly tax system?”
- A hearing on the exchange of information with jurisdictions appearing prominently in the Pandora Papers (such as Crown Dependencies, British Virgin Islands and South Dakota);
- A study on the regulation intermediaries, including tax advisors, in the EU/Member States and best practices from inside and outside the EU.

In addition to these workstreams, the FISC subcommittee will take stock and monitor the political responses given to the EP resolutions or INI reports on tax issues. Hence, a regular exchange of views with the Commission/relevant institutions will be organised to discuss the follow-up given to the EP reports or resolution in the tax area.

### **C. Programme of the mission in Paris**

Given the postponement of the originally planned mission in December, the Coordinators decided to request again authorisation for a mission to Paris, possibly during the first green week of 2022 (21-25 February), taking the evolving sanitary conditions into account.

Given the importance of the OECD global tax reform, sufficient time should be given to the meeting with OECD representatives. Meetings at political level should also be prioritised.

### **D. FISC mission to Washington**

The Coordinators decided to request authorisation for a mission to Washington during a week when the US Congress sits in Washington, taking the evolving sanitary conditions into account.

In line with the Coordinators’ decision to ensure participation of smaller groups, a request for participation of 11 Members + Chair will be made to the CoP.

The Coordinators were invited to send contributions to the Secretariat as regards the programme of the mission.

<b>ITEMS FOR INFORMATION</b>
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### **E. Exchange of views with the Italian Minister of Finance**

Despite repeated attempts to reschedule the exchange of views on the OECD-reform of global tax rules with the Italian Minister of Finance, originally planned in June 2021, it was not possible to find a convenient date. The Minister did not confirm his availability for Thursday 9 December, which was the latest proposed date for this meeting.

#### **F. Workshop on presentation of two studies - 10 January 2022**

On 10 January 2022, the Policy Department for Economic, Scientific and Quality of Life Policies, will organise a workshop on the following studies:

- Study on the "*development of potentially harmful tax practices and harmful competition in the area of personal income tax and wealth tax*";
- Study on the "*Evaluation of the anti-tax avoidance and evasion measures introduced in the recent years (mainly ATAD and DAC)*".

The draft studies will be shared with the Members of the FISC Subcommittee before the end of the year.

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

- Tuesday, 1<sup>st</sup> February 2022, 16.45 to 18.45, Brussels