



# PROTOKOLL

Sitzung vom 17. März 2022, 9.00–10.30 Uhr

BRÜSSEL

Die Sitzung wird am Donnerstag, 17. März 2022, um 9.00 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

**1. Annahme der Tagesordnung**

FISC\_OJ(2022)0317\_1

**Beschluss:** 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 deren Sitzung vom 1. Februar, die den Mitgliedern des FISC-Unterausschusses am 10. Februar übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

### 3. Genehmigung von Sitzungsprotokollen

- 9. September 2021 PV – PE704.805v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 11. Oktober 2021 PV – PE704.807v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 27. Oktober 2021 PV – PE704.903v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 28. Oktober 2021 PV – PE704.905v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 9. November 2021 PV – PE704.907v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 30. November 2021 PV – PE704.914v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 26. Januar 2022 PV – PE704.919v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 1. Februar 2022 PV – PE704.920v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 10. Februar 2022 PV – PE719.603v01-00

**Beschluss:** Das Protokoll wird genehmigt.

### 4. Aussprache mit Lyudmila Petkova, Vorsitzende der Gruppe „Verhaltenskodex (Unternehmensbesteuerung)“

**Es sprechen:** Isabel Benjumea Benjumea, Gilles Boyer, Herbert Dorfmann, Niels Fuglsang, Claude Gruffat, José Gusmão, Aurore Lalucq, Andželika Anna Mozdżanowska, Paul Tang

**17. März 2022, 10.30–12.00 Uhr (unter Ausschluss der Öffentlichkeit)**

### 5. Sitzung der Koordinatoren

### 6. Verschiedenes

Zu diesem Punkt liegt nichts vor.

## 7. Nächste Sitzungen

- 28. März 2022, 13.45–16.15 Uhr und 16.45–18.45 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/  
JELENĒTI ĪV/REGĪSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/  
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČÍH/LÁSŃĀOLOLISTA/NĀRVAROLISTA**

<p>Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsedníctvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)</p>
<p>Paul Tang (P)*, Kira Marie Peter-Hansen (3<sup>rd</sup> 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>Gilles Boyer*, Herbert Dorfmann*, Aurore Lalucq, 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*, Anđelika Anna Mozdžanowska*, Claude Gruffat, José Gusmão</p>

209 (7)
216 (3)
<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 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 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/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
Lyudmila Petkova, Chair of the Code of Conduct Group on Business Taxation

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 (*)
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/Istituzjonijiet 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/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/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 političi/Fractiesecretariaten/Sekretariat Grup Politycznych/Secretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Poliittisten ryhmien sihteeristö/De politiska grupernas sekretariat</p>	
PPE	Gerrit Schломach
S&D	Aurore Chardonnet, Miguel Carapeto
Renew	Simona Megne, Petra Solli
ID	Ilenia Bernardini, Alexandre Heuzey
Verts/ALE	Johan Langerock
ECR	Stanislaw Kogut
The Left	Boris Eric Bouzol-Broitman
NI	Lawrence Urbain

<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 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/Ģenerāldirektorāts/Generalinis direktoratas/Főigazgatóság/Direktorat Ġenerali/Direktoraten-generaal/Dyrekcja Generalna/Direcção-Geral/Direcții Generale/Generálne riaditeľstvo/Generalni direktorat/Pääosasto/Generaldirektorat</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>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, Laurin Berresheim, Alexandre Mathis, Francisco Manuel Ruiz-Risueño Montoya, Olivier Sautiere, Anastasia Korsunsky, Nerea Perez del Barrio</p>
<p>Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočník/Avustaja/Assistenten</p>
<p>Maria Cinta Torrens Bermo</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/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/Uradnik/Virkamies/Tjänsteman

## **Summary of Coordinators recommendations**

**Thursday, 17 March 2022**

**09.00 to 10.30**

**Remote meeting with Interactio**

Present:

**Bureau:** Paul Tang (Chair)  
Othmar Karas (4<sup>th</sup> Vice-Chair)

**Coordinators:** Lidia Pereira (EPP Coordinator)  
Aurore Lalucq (S&D Coordinator)  
Gilles Boyer (Renew Coordinator)  
Claude Gruffat (Greens Substitute Coordinator)  
Jose Gusmao (The Left Coordinator)

### **A. Workstreams' priorities for 2022**

In addition to focus the FISC work on the two workstreams decided in December, the Coordinators agreed to task the Secretariat to monitor the political responses given to EP resolutions or INI reports on tax issues. Regular exchanges of views with the Commission/relevant institutions will be organised to discuss the follow-up given to the EP reports or resolutions in the tax area. This monitoring exercise will start once the last 2021 INI FISC report will be adopted by the plenary in March (the Niedermayer INL report).

Coordinators also decided to commission a study on the taxation of the informal economy. They postponed any decision on the best appropriate follow-up to be given on the implementation of the OECD agreement until the end of the year.

Finally, the Coordinators exchanged views on the planning of hearings/exchange of views until the summer break. A formal decision will be taken at the next meeting, taken written input into account.

### **B. Allocation of Rapporteurship of next INI reports**

The Coordinators agreed to request authorisation for the two following own-initiative reports, in this respective order:



- “Lessons learnt from the Pandora Papers and other revelations”;
- “Further reform of corporate taxation rules”.

As regards the allocation of rapporteurship, the Coordinators agreed that more time and bilateral coordination was needed before taking a decision.

### **C. Programmes of the upcoming hearings**

The Coordinators endorsed the programmes for the following public hearings:

### **D. Case studies on Member States national tax policies - The Netherlands: implemented national tax reforms and the combat against aggressive tax schemes** 28 March pm 2022, (13.45 to 16.15 - tbc)

Panel One: Impact of national tax reforms on aggressive tax schemes

- **Mr. Jan van de Streek**, Professor of Tax Law, University of Leiden
- **Mr. Francis Weyzig**, Tax Director, Central Planning Bureau (CPB)
- **Ms. Ingrid Thijssen**, president of the VNO-NCW, the Confederation of Netherlands’ Industry and Employers

Panel Two: Remaining challenges in the combat against aggressive tax schemes

- **Ms. Anna Gunn**, Partner, Gunn Tax Communication B.V.
- **Mr. Arjen Siegmann**, Professor of Finance and Economist, Vrije Universiteit
- **Bernard Ter Haar**, expert commissions on Dutch tax reform/shell companies reform

In addition, the Coordinators agreed to consider in a later stage whether an appropriate political follow-up to this hearing would be needed.

- **Hearing on the exchange of information with jurisdictions appearing prominently in the Pandora Papers (such as Crown**

## **Dependencies, British Overseas Territories and some US States)**

– 28 March pm 2022, (16.45 to 18.45 - tbc)

- **Ms Erica Hanichak**, Government Affairs Director, the Financial Accountability and Corporate Transparency
- **Ms Maria José Garde**, Chair – OECD Global Forum on Transparency and Exchange of Information for Tax Purposes
- **Mr Markus Meinzer**, Lead coordinator/ expert from Tax justice network team of Financial secrecy index

In addition, the Coordinators agreed to consider in a later stage whether an appropriate political follow-up to this hearing would be needed.

### ➤ **Hearing on “How to reinforce the regulation of intermediaries to create an intermediary sector that ensures a fair and user-friendly tax system?”** – 25 April pm 2022, (13.45 to 15.45 - tbc)

- **Mr Aleksandar Ivanovski**, Director of Tax Policy at CEF-Tax Advisers Europe;
- **Ms Emer Mulligan**, Professor in Taxation and Finance at the National University of Ireland, Galway;
- **Ms Khadija Sharife**, award-winning investigative journalist, she joined OCCRP in
- **Ms Raluca Enache**, Director at KPMG's EU Tax Centre, KPMG in The Netherlands.

## **E. Exchange of views with the Chair of the Code of Conduct Group (CoC) on Business Taxation**

The Coordinators took note that the exchange of views with the Chair of the CoC Group on Business Taxation, Ms Lyudmila Petkova, will take place at the FISC meeting on 17 March, from 9.00 to 10.30.

They agreed to send questions to the CoC Group Chair ahead of the meeting so as to assist Ms Petkova in her preparation. Any questions sent beforehand, however, do not prejudge questions asked by Members.

## **F. Programme of the mission to Paris**

The Coordinators endorsed the draft programme of the mission, with a suggestion to add some NGO's in order to have a balanced panel of stakeholders.

## **G. Relations with the Court of Auditors**

The Coordinators agreed to hold the presentation of the ECA review n° 01/2022 on 'Energy taxation, carbon pricing and energy subsidies' on Thursday, 10 February pm.

They exchanged views on suggestions for the 2023 ECA programme and will finalise the discussion in written procedure.

#### **H. FISC mission to Washington, D.C.**

The Coordinators agreed on the date (23 to 25 May 2022) of and the number of participants (11 Members plus the Chair) in the mission to Washington, D.C. (still to be authorised by the CoP).

Coordinators discussed the draft programme and will finalise it in a written procedure.

#### **I. Meeting with French Minister of the Economy, Finance and Recovery Bruno Lemaire**

The Coordinators were informed that Minister Lemaire will be invited to an exchange of views in the tax area in a joint ECON/FISC format meeting on 17 March.

#### **J. Other documents for information**

The Coordinators took note of the following letters:

- Follow-up letter from State French officials seconded in Greece;
- Letter to the CCC to draw the attention on the need to provide sufficient interpretation resources.

#### **K. Any Other Business**

None.

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

- Thursday, 17 March, 10.30 to 12.00, Brussels