



PROTOKOLL

Sitzung vom 25. April 2022, 13.45–16.15 Uhr und 16.45–18.45 Uhr

BRÜSSEL

Die Sitzung wird am Montag, 25. April 2022, um 13.45 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

1. Annahme der Tagesordnung

FISC_OJ(2022)0425_1

Die Tagesordnung wird angenommen.

2. Mitteilungen des Vorsitzes

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 17. März, die den Mitgliedern des FISC-Unterausschusses am 31. März übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

3. Öffentliche Anhörung zum Thema „Wie kann die Regulierung von Intermediären gestärkt werden, sodass ein Intermediärsektor entsteht, der ein faires und nachvollziehbares Steuersystem gewährleistet?“

FISC/9/08393

Gastredner:

- Khadija Sharife, leitende Redakteurin für Afrika beim Projekt zur

Berichterstattung über organisierte Kriminalität und Korruption (OCCRP)

- Grant Wardell-Johnson, KPMG, Leiter von Global Tax Policy, und Vorsitzender der Global Tax Policy Leadership Group, sowie Raluca Enache, Direktorin beim KPMG EU Tax Centre, KPMG in den Niederlanden
- Aleksandar Ivanovski, Direktor für Steuerpolitik bei CFE Tax Advisers Europe, begleitet von Brodie McIntosh, Steuerreferentin
- Prof. Emer Mulligan, Professor für Steuern und Finanzen an der National University of Ireland, Galway (Irland)

Die Redner geben Erklärungen ab.

Mitglieder: Paul Tang, Lidia Pereira, Aurore Lalucq, Claude Gruffat.

Die Redner beantworten Fragen der Mitglieder.

25. April 2022, 15.45–16.15 Uhr

4. Auswirkungen neuer Technologien auf die Besteuerung von Kryptowährungen und der Blockchain-Technologie ECON/9/07475

Berichterstatte(r)in:

Lídia Pereira (PPE)

AM – PE731.829v01-00

Beschluss: Prüfung des Entwurfs eines Berichts

Es sprechen: Paul Tang, Lídia Pereira, Aurore Lalucq, Martin Hlaváček.

25. April 2022, 16.45–18.45 Uhr (unter Ausschluss der Öffentlichkeit)

5. Sitzung der Koordinatoren

6. Verschiedenes

Zu diesem Punkt liegt nichts vor.

7. Nächste Sitzung

- 10. Mai 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 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**

Буро/Меса/Председничество/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 VP)*, Martin Hlaváček (2 nd VP), Kira Marie Peter-Hansen (3 rd VP), Othmar Karas (4 th VP)
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputăți/ Nariai/Képviselők/Membri/Leden/Poslowie/Deputados/Deputați/Jäsenet/Ledamöter
Lidia Pereira*, Gilles Boyer, Aurore Lalucq, Pedro Marques
Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Póttagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
Alfred Sant*, Claude Gruffat, Andželika Anna Mozdżanowska

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 schôdze/Τοčka UL/Esityslistan kohta/Punkt på föredragningslistan)

(*) Present in the meeting room

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Nověrotáji/Stebětójai/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/Εσimehe kutsel/Με πρόσκληση του Προέδρου/At the invitation of the Chair/Sur l'invitation du président/ Na poziv predsiednika/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
Ms. Khadija Sharife, Senior editor for Africa at the Organized Crime and Corruption Reporting Project (OCCRP)
Mr. Grant Wardell-Johnson, KPMG Global Tax Policy Leader and Chair of the Global Tax Policy Leadership Group, and Ms. Raluca Enache, Director at KPMG EU Tax Centre, KPMG in The Netherlands
Prof. Emer Mulligan, Professor in Taxation and Finance at the National University of Ireland, Galway

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 (*)
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/Istutuzjonijiet 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/Ostatní účastníci/Endvidere deltog/Andere Teilnehmer/Muud osalejad/Επίσης παρόντες/Other participants/Autres participants/Druzi sudionici/Altri partecipanti/Citi klātesošie/Kiti dalyviai/Más résztvevők/Partecipanti ohra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Ini účastnici/Druzi 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/Politiisten ryhmién sihteeristöt/De politiska gruppernas sekretariat</p>	
PPE	Gerrit Schlomach
S&D	Miguel Carapeto, Sean Michael O'Hare
Renew	Simona Megne, Petra Solli
ID	Ilenia Bernardini, Alexandre Heuzezy
Verts/ALE	Johan Langerock
ECR	Stanislaw Kogut
The Left	Boris Eric Bouzol-Broitman
NI	Lawrence Urbain

<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>	
<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/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</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/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>Claudia Lindemann, Jost Angerer</p>

Правна служба/Servicio 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/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/Sekretariado da comissão/Sekretariat comisie/Sekretariat odbora/Valiokunnan sihteeristö/Utskottssekretariatet
Benoit Wets, Laurin Berresheim, Alexandre Mathis, Francisco Manuel Ruiz-Risueño Montoya, Olivier Sautiere, Anastasia Korsunsky
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočnik/ Avustaja/Assistenten
Maria Cinta 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/ 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/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/Ufficial/Ambtenaar/UrządNIK/Funcionário/Funcionar/Úradník/Urädnik/Virkamies/
 Tjänsteman

Summary of Coordinators recommendations

Thursday, 17 March 2022

10.30 to 12.00

(Brussels, Meeting room SPINELLI 1G3)

Present:

Bureau: Paul Tang (Chair)

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

A. Chair's announcements

The Chair informed the Coordinators that a report of the FISC mission to Paris on 24 February 2022 will be circulated by the Secretariat.

B. Public hearings and exchanges of views until the summer break

The Coordinators endorsed the following public hearings and exchanges of views until the summer break.

- Tuesday, 10 May, 13.45 to 15.45: "***The use of special tax regimes in the EU by high net worth individuals: the case of Russian oligarchs***" – *workstream 2 (Pandora Papers)*

In addition, the Secretariat was tasked to provide a briefing (possibly prepared by EPRS or PolDep) with relevant information and data on the issue.

- Tuesday, 10 May, 16.45 to 18.00: **Exchange of views with government's representatives of the British Virgin Islands or other relevant jurisdictions** – *workstream 2*
- Thursday, 16 June, 9.00 to 11:30: "*Case studies on member states national tax policies - **Ireland**: implemented national tax reforms and*

the combat against aggressive tax schemes” – workstream 1 (reform of the corporate tax system).

- Monday, 27 June, 13.45 to 15.00: Exchange of views with **Commissioner Gentiloni**: *“The evaluation of the political and legislative follow-up to the works of the FISC Subcommittee”*
- Monday 27 June, 16:45-18:45: Presentation of the two **studies** on :
 - *“Removal of taxation-based obstacles and distortions in the Single Market in order to encourage cross border investment” – workstream 1;*
 - *“The regulation intermediaries, including tax advisors, in the EU/Member States and best practices from inside and outside the EU” – workstream 2.*
- Thursday 13 July, 13:45-16:15: *“The role of **tax incentives and exemptions in the framework of the reform of corporate taxation and in the promotion of European economies competitiveness**” – workstream 1*

In addition, the Coordinators discussed the possibility of inviting an expert of the Commission to explain the proposal made in the REpowerEU Communication as regards potential national taxes on windfall profits.

Political groups were invited to provide the Secretariat with suggestions for invited speakers for each of the hearings.

C. FISC Working programme for the 2nd half of 2022

1. Public hearings:

The Coordinators decided to request authorisation to the CCC/CoP for the following hearings:

- **“The work of national tax authorities: resources, strategies, cooperation”** (September tbc) – *workstream 2.*
- **Exchange of views with Marnix van Rij, Dutch State Secretary for Tax Affairs and Tax Administration** (September tbc) – *workstream 1.*

- **"The Reform of Corporate Taxation: what's next?"**; this hearing would focus on the implementation of the Pillar 1 of the OECD agreement and on the how to make the design of the future EU tax rulebook (BEFIT) a success (October tbc) – workstream 1.
- *"Case studies on member states national tax policies - **Luxembourg**: implemented national tax reforms and the combat against aggressive tax schemes"* (October tbc) – workstream 1.
- *"Case studies on member states national tax policies - **Germany**: implemented national tax reforms and the combat against aggressive tax schemes"* – workstream 2 (November tbc).
- **"Potential Distortions of the Single Market due to Personal Income Tax: challenges for SMEs and risks of harmful tax competition"** (December tbc) – workstream 2.

In the first part of the hearing, experts will be invited to examine what are the biggest challenges for SME's in the tax area due to taxation divergences within the EU. In the second part of the hearing, experts will be invited to examine whether harmful tax practices are emerging in the area of personal income taxation.

2. Activities with National Parliaments

The Coordinators agreed to organise a bilateral meeting with the Czech Parliament in 2022 and with the Swedish Parliament in early 2023.

Any other meetings with National Parliaments should be linked to missions and included in related programmes.

3. Missions

The Coordinators agreed to request authorisation for the following missions:

Ireland (date: week 29 in July).

Number of members: 6 (Allocation of seats to be determined in a later stage) + Chair out of quota

Luxembourg (date: week 38 in September¹).

¹ For a better preparation of the mission, it might be advisable to organise it after the hearing on the case study Luxembourg, hence in a later stage than September, possibly in the margin of a plenary week, either on Monday or on Thursday afternoon- Friday

Number of members: 5 (Allocation of seats to be determined in a later stage) + Chair out of quota.

Switzerland (date: week 44 in November).

Number of Members: 7 (Allocation of seats to be determined in a later stage).

The Coordinators also decided to organise a mission to Croatia in 2023 in order to discuss the recently introduced corporate tax reform.

4. Studies

The following studies are under preparation:

- Study on the “Removal of taxation-based obstacles and distortions in the Single Market in order to encourage cross border investment”;
- Study on the regulation intermediaries, including tax advisors, in the EU/Member States and best practices from inside and outside the EU;
- Study on the taxation of the informal economy.

Political groups were invited to provide the Secretariat with suggestions for possible additional studies.

D. Allocation of Rapporteurship of next INI reports

The Coordinators decided to allocate the INI reports as follows:

- “Lessons learnt from the Pandora Papers and other revelations” (S&D);
- “Further reform of corporate taxation rules” (EPP).

E. Mission to Washington, D.C.

On 3 March 2022, the Conference of Presidents authorised a FISC mission to Washington, D.C., from 23 to 25 May 2022 (week 21) with the participation of 7 Members in total.

The Coordinators endorsed the date and draft programme of the mission and were invited to provide further suggestions of meetings with key-stakeholders/players by Wednesday, 23 March 2022 at noon. The allocation of seats will be further discussed.

F. Annual Programming - Commission Work Programme (CWP)- FISC contribution to the Summary report 2022

In the context of the annual programming cycle, the Chair of the CCC invited the Committees to provide their contributions to the Summary report 2022 by 20 May 2022 at the latest.

Coordinators held a preliminary exchange of views and political advisors were invited to provide the Secretariat with proposals for priorities.

The final FISC contribution will be endorsed in the FISC coordinators meeting on 25 April 2022.

G. Possible meeting with the French Minister of Finances

The Coordinators took note of the proposed date of 20 April for the joint ECON/FISC exchange of views with Mr Le Maire. The secretariat is awaiting confirmation from the Minister's Office.

H. Petitions

The Coordinators took note of the following petitions sent for information to the FISC Chair:

- **Petition No 0784/2021 by K.K. (Polish) on taxing cryptocurrencies to fund the fight against climate change**

I. FISC Calendar of meetings until July 2022

The Coordinators took note of the calendar of meetings until July 2022. Changes are highlighted in yellow:

Committee meetings:

Monday, 28 March, 13.45 to 16.15 & 16.45 to 18.45	ANTALL 4Q1
Monday, 25 April, 13.45 to 16.15 <i>(followed by a Coordinators' meeting - see table below)</i>	SPINELLI 3G3
Tuesday, 10 May, 13.45 to 16.15 & 16.45 to 18.45	SPINELLI 3E2
Thursday, 16 June, 9.00 to 12.00	Awaiting confirmation from EP Calendar Unit

<p><i>Monday, 27 June, 13.45 to 15:00</i> (New slot)</p> <p><i>(followed by a Coordinators' meeting - see table below)</i></p> <p><i>Monday, 27 June, 16.45 to 18:45</i> (New slot)</p>	
<p><i>Wednesday, 13 July, 13.45 to 16.15</i> <i>(followed by a Coordinators' meeting - see table below)</i></p>	

Coordinators' meetings:

Monday, 25 April, 16.45 to 18.45	SPINELLI 3G3
Monday, 30 May, 16.45 to 18.45	Awaiting confirmation from EP Calendar Unit
Monday, 27 June, 15.00 to 16:15	
Wednesday, 13 July, 16.45 to 18.45	

J. Any Other Business

K. Time and date of next Coordinators' meetings

- Monday, 25 April, 16.45 to 18.45, Brussels