



PROTOKOLL

Sitzung vom 10. Mai 2022, 13.45–15.45 Uhr

BRÜSSEL

Die Sitzung wird am Dienstag, 10. Mai 2022, um 13.45 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

10. Mai 2022, 13.45–15.45 Uhr

1. Annahme der Tagesordnung

FISC_OJ(2022)0510_1

Die Tagesordnung wird angenommen.

2. Mitteilungen des Vorsitzes

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 25. April, die den Mitgliedern des FISC-Unterausschusses am 6. Mai übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

3. Öffentliche Anhörung zu dem Thema „Nutzung besonderer Steuerregelungen in der EU durch vermögende Privatpersonen: der Fall russischer Oligarchen“

FISC/9/08898

Gastredner:

- Susana Peralta, außerordentliche Professorin an der Universidade Nova de Lisboa (Neue Universität Lissabon), Portugal
- Theresa Neef, Forschungsbeauftragte bei der EU-Steuerbeobachtungsstelle und Koordinatorin der Datenbank zur weltweiten Ungleichheit in Osteuropa und Russland, Autorin von der Publikation mit dem Titel „Effective sanctions against oligarchs and the role of a European Asset Registry“ (Wirksame Sanktionen gegen Oligarchen und die Rolle eines europäischen Vermögensregisters)
- Prof. Richard Murphy, Professor für Rechnungswesen an der „Sheffield University Management School“ und Direktor von „Tax Research LLP“

Die Redner geben Erklärungen ab.

Mitglieder: Paul Tang, Lidia Pereira, Gilles Boyer, Damien Careme, Isabel Benjumea Benjumea, Niels Fuglsang, Rasmus Andresen, Claude Gruffat.

Die Redner beantworten Fragen der Mitglieder.

4. Verschiedenes

Zu diesem Punkt liegt nichts vor.

5. Zeitpunkt und Ort der nächsten Sitzung

- 16. Juni 2022, 9.00–11.30 Uhr (Brüssel)
- 27. Juni 2022, 15.00–18.30 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/LÁSŃÁOLOLISTA/NĀRVAROLISTA**

<p>Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjetništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsedníctvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)</p>
<p>Paul Tang (P)*, Markus Ferber (VP)*, Othmar Karas (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*, Rasmus Andresen, 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, Anđelika Anna Mozdžanowska</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 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)

(*) Present in the meeting room

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebėtojai/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
Ms Susana Peralta, Associate Professor at Nova University, Portugal Ms Theresa Neef, Research Fellow at the EU Tax Observatory, and the Eastern Europe and Russia Coordinator of the World Inequality Database, Author of 'Effective sanctions against oligarchs and the role of a European Asset Registry' Prof. Richard Murphy, Professor of Accounting at Sheffield University Management School and director of Tax Research LLP

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/Istituzzjonijiet 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 участници/Otros participantes/Ostatní 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 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 sihteeristö/De politiska grupernas sekretariat</p>	
PPE	Gerrit Schломach
S&D	Miguel Carapeto, Sean Michael O'Hare
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/Gabinete 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/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/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/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>	Jost Angerer

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, Laurin Berresheim, Alexandre Mathis, Francisco Manuel Ruiz-Risueño Montoya, Olivier Sautiere, Anastasia Korsunsky
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Assisztens/Asistent/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/ 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/Urządник/Funcionário/Funcionar/Úradník/Uradnik/Virkamies/
 Tjänsteman

Summary of Coordinators recommendations
Monday, 25 April 2022
16.45 to 18.45
(Brussels, meeting room SPINELLI 3G3)

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)
Andželika Możdżanowska (ECR Coordinator - by written statement)

A. Adoption of draft agenda

B. Chair's announcements

The Chair welcomed:

- Mr Gunnar Beck who replaces Ms H el ene Laporte as ID Coordinator.
- Ms Andželika Możdżanowska who replaces Mr Patrik Jaki as ECR Coordinator.

ITEMS FOR DECISION

C. Commission summary report 2022 - FISC contribution on taxation matters

The Coordinators discussed the FISC position on the state of implementation of the current Commission Work Programme (CWP) as well as on the priorities to be reflected in the CWP for the next year. This input will be put together in the Summary Report 2022 that the Conference of Committee Chairs will adopt in June to serve as a basis for the resolution by the political groups to be adopted in plenary in July. The consolidated draft contribution was circulated to Coordinators on 27

April 2022 for final endorsement by written procedure.

D. Programme of the upcoming public hearings

The Coordinators endorsed the programmes for the following public hearings:

- **"The use of special tax regimes in the EU by high net worth individuals: the case of Russian oligarchs". 10 May 2022**
 - **Ms Susanna Perelta**, Associate Professor at Nova University, Portugal
 - **Mr Drew Sullivan**, co-founder of the Organisation Crime and corruption reporting project (OCCRP) which develops the Russian Asset Tracker Project
 - **Ms Theresa Neef**, research fellow at the EU Tax Observatory, and the Eastern Europe and Russia coordinator of the World Inequality Database, author of Effective sanctions against oligarchs and the role of a European Asset Registry.
 - **Dr. Maria Shagina**, visiting Fellow at the Center on US Politics and Power at the Finnish Institute of International Affairs and member of the Geneva International Sanctions Network at the Graduate Institute Geneva

- **"Case studies on member states national tax policies - Ireland: implemented national tax reforms and the combat against aggressive tax schemes" - 16 June 2022**
 - **Chief Tax Council**, Apple
 - **Mr Seamus Coffey**, Lecturer at University College Cork and former Chair of the Irish Fiscal Advisory Council (IFAC)
 - **Mr Martin Lambe**, Chief Executive, Irish Tax Institute
 - **Ms Olivia Lally**, Senior Policy and Advocacy Officer at Eurodad

- **"The role of tax incentives and exemptions in the framework of the reform of corporate taxation and in the promotion of European economies competitiveness" - 13 July 2022**
 - **Mr Pascal Saint Amans**, Director of the Centre for Tax Policy and Administration at the OECD;
 - **Mr Agustin Redonda**, Senior Fellow at Council of Economics Policies;

- **Ms Rita de la Feria**, Chair of Tax Law, University of Leeds;
- **Ms Veronique Willems**, Secretary General, SMEUnited

E. Mission to Ireland

The Coordinators agreed on the date of the mission (14 and 15 July 2022) and endorsed the draft programme.

F. “Lessons learnt from the Pandora Papers and other revelations”/ LIBE requests

The Coordinators endorsed the request from the LIBE Committee to be associated under Rule 56+ to the INI report on “Lessons learnt from the Pandora Papers and other revelations” for which the S&D group is responsible.

They also agreed with the request from LIBE to be involved in the FISC Luxembourg mission, provided that the addition of their participating member(s) is done under the LIBE quota.

G. Studies

The Coordinators decided to request the two following studies:

- A study on the effectiveness and distributional consequences of excess profit taxes or windfall taxes in light of the Commission's recommendation to Member States.
- An overview on the impact of tax compliance costs and administrative burden on European companies (focusing on SME's).

H. Interpretation at FISC Coordinators’ meetings

Interpretation at Coordinators’ meetings will as a rule be provided into English, French and Polish.

I. Future Working Methods

The Coordinators exchanged views on “Committees Future Working Methods in a Post-COVID19 Parliament”. They considered that the combination of the remote and face-to-face meeting format was still necessary. They were invited to send written input to the Secretariat by

Friday, 29 April.

J. FISC calendar of meetings – 2nd half of 2022

The Coordinators endorsed the calendar of FISC committee and coordinator's meetings from September to December 2022:

Monday, 5 September, 15.00 to 17.00 – Committee meeting
Monday, 5 September, 17.00 to 18.30 – Coordinators meeting

Thursday, 29 September, 9.00 to 12.30 – Committee meeting

Thursday, 13 October, 9.00 to 11.00 – Committee meeting
Thursday, 13 October, 11.00 to 12.30 – Coordinators' meeting

Thursday, 27 October, 9.00 to 12.30 – Committee meeting

Monday, 14 November, 15.00 to 17.00 – Committee meeting
Monday, 14 November, 17.00 to 18.30 – Coordinators meeting

Thursday, 8 December, 9.00 to 11.00 – Committee meeting
Thursday, 8 December, 11.00 to 12.30 – Coordinators' meeting

ITEMS FOR INFORMATION

K. Monitoring exercise

The Coordinators took note of the table prepared by the Secretariat compiling all the requests made in the tax area by the European Parliament since the start of the legislative term. This table aims at assisting FISC Members to follow-up and monitor the political responses given to the EP resolutions or INI reports on tax issues, and could be used for the preparation of an exchange of views with the Commissioner in charge of taxation or a representative of a Member State.

The monitoring table will be further discussed at the next Coordinators' meeting on Monday 30 May 2022.

L. Mission to Washington, D.C.

The Coordinators took note of the state of play of the programme to Washington D.C.

M. Hearing on the exchange of information with government's representatives of the British Virgin Islands - 10 May 2022

The Coordinators took note of the invitation for an exchange of views to representatives of the British Virgin Islands. They also agreed to launch invitations to representatives of the Cayman Islands.

N. Petitions

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

- Petition No 0946/2021 by Kuisma Lappalainen (Finnish) on the import of small consignments without VAT being charged
- Petition No 0953/2021 by C.B. (German), on behalf of Projektfinanz Immobilien- und Bauträgersgesellschaft mbH, on the promotion of photovoltaic systems in the case of homeowners' associations
- Petition No 0982/2021 by C.L.M. (Italian) on an alleged obstruction to free circulation of capital between Belgium and Luxembourg
- Petition No 0945/2021 by R.D.L.F.P. (Spanish) on the creation of a voluntary exclusion list for the contracting of financial services

O. Other document for information

The Coordinators took note of the reply from the Chair of the CCC, Mr Bernd Lange, to the letter from the FISC Chair on the interpretation facilities during shadows meetings.

P. Any Other Business

None.

Q. Time and date of next Coordinators' meetings

- Monday, 30 May, **14.00 to 15.30**, Brussels