



# PROTOKOLL

Sitzung vom 16. Juni 2022, 9.30–11.30 Uhr

BRÜSSEL

Die Sitzung wird am Donnerstag, 16. Juni 2022, um 9.30 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

**16. Juni 2022, 9.30–11.00 Uhr**

**1. Annahme der Tagesordnung**

FISC\_OJ(2022)0616\_1

Die Tagesordnung wird angenommen.

**2. Mitteilungen des Vorsitzes**

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 30. Mai, die den Mitgliedern des FISC-Unterausschusses am 9. Juni übermittelt wurde, ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

**3. Öffentliche Anhörung zu „Fallstudien zu den nationalen Steuerpolitiken der Mitgliedstaaten – Irland: umgesetzte nationale Steuerreformen und Bekämpfung aggressiver Steuermodelle“**

FISC/9/09230

**Gastredner:**

- Frank Barry, Professor für International Business & Economic Development, School of Business, Trinity College Dublin
- Seamus Coffey, Dozent am University College Cork und ehemaliger Vorsitzender des irischen Haushaltsbeirats (IFAC)

Die Redner geben Erklärungen ab.

**Mitglieder:** Paul Tang, Isabel Benjumea , Aurore Lalucq, Billy Kelleher, Ernest Urtasun.

Die Redner beantworten Fragen der Mitglieder.

**16. Juni 2022, 11.00–11.30 Uhr**

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

Berichterstatte(r)in:  
Lídia Pereira (PPE)

**Beschluss:** Prüfung von Änderungsanträgen

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

**5. Verschiedenes**

Zu diesem Punkt liegt nichts vor.

**6. Nächste Sitzungen**

27. Juni 2022, 15.00–18.00 Uhr (Brüssel)

**ПРИСЪСТВЕН ЛИСТ/LISTA DE ASISTENCIA/PREZENČNÍ LISTINA/DELTAGERLISTE/  
ANWESENHEITSLISTE/KOHALOLIJATE NIMEKIRI/KATAΣΤΑΣΗ ΠΑΡΟΝΤΩΝ/RECORD OF ATTENDANCE/  
LISTE DE PRÉSENCE/POPIS NAZOČNIH/ELENCO DI PRESENZA/APMEKLĒJUMU REĢISTRŠ/DALYVIŲ SAŖAŠAS/  
JELENLÉTI ÍV/REGĪSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/  
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČIH/LÄSNÄOLOLISTA/NÄRVAROLISTA**

Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezidium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang (P)*, Martin Hlaváček (PV)*
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselek/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter
Herbert Dorfmann*, Billy Kelleher*, Anđelika Anna Mozdžanowska*, Ernest Urtasun*, Aurore Lalucq
Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Pötagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
Mikuláš Peksa*, Isabel Benjumea Benjumea

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/Darbotvarkēs punktas/Napirendi pont/Punt Agenda/Agendapunt/Punkt porządku dziennego/Ponto OD/Punct de pe ordinea de zi/Bod programu schôdze/Točka 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/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/Esimehe kutsel/Με πρόσκληση του Προέδρου/At the invitation of the Chair/Sur l'invitation du président/ Na poziv predsednika/Su invito del presidente/Πēc 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
Mr Frank Barry, Professor of International Business & Economic Development, School of Business, Trinity College Dublin Mr Seamus Coffey, Lecturer at University College Cork and former Chair of the Irish Fiscal Advisory Council (IFAC)

Съвет/Consejo/Rada/Rådet/Rat/Nöukogu/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/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/Drugi sudionici/Altri partecipanti/Citi klātesošie/Kiti dalyviai/Más résztvevők/Partecipanti ohra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Iní účastníci/Drugi 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 poličiči/Fractiesecretariaten/Sekretariat Grup Politycznych/Secretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Politiisten ryhmiin sihteeristö/De politiska gruppernas sekretariat</p>	
PPE	Gerrit Schломach
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/Ġeneralsekretāra 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>	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/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, 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/  
 Pirminikas/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/Pirminiko 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/Funçionar/Úradník/Urädnik/Virkamies/  
 Tjänsteman

**Summary of Coordinators recommendations**  
**Monday, 30 May 2022**  
**14.00 to 15.30**  
**(Brussels, meeting room SPINELLI 1G3)**

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)  
Andżelika Możdżanowska (ECR Coordinator - by written statement)

**A. Adoption of draft agenda**

The draft agenda was adopted in the form shown in this summary.

**B. Chair's announcements**

The Chair reported the main keytakers of the FISC mission to Washington D.C. (23-25 May). A report of this mission will be published on the FISC website once approved by participants.

<b>ITEMS FOR DECISION</b>
---------------------------

**C. Programmes of the upcoming public hearings for the 2nd half of 2022**

The Coordinators endorsed the programmes for the following public hearings:

- **"Case studies on member states national tax policies - Luxembourg: implemented national tax reforms and the combat against aggressive tax schemes" - Thursday 13 October am.**

- [Prof. Dr. Aikaterini Pantazatou](#), Associate professor in Tax Law, University of Luxembourg
  - Antoine Deltour and/or Raphaël Halet (LuxLeaks whistleblower)
  - Anne Klethi, référendaire for the Cour administrative of Luxembourg
  - Carlo Fassbinder, Taxation Directorate, Ministry of Finance of Luxembourg
- **“The Reform of Corporate Taxation: what’s next?”** – *Thursday, 27 October am*
- [Petr Jansky](#), Economist, Lecturer and Researcher, Charles University Prague
  - Tommaso Faccio, Head of Secretariat of the Independent Commission for the Reform of International Corporate Taxation (ICRICT)
  - Dina D. Pomeranz, University of Zurich
  - Gerassimos Thomas, Director General TAXUD.
- **“The work of national tax authorities: resources, strategies, cooperation”** – Monday, 14 November pm
- Helena Maria Jose Alves Borges, Director-General of Autoridade Tributária e Aduaneira (Portuguese national tax authority)
  - Marc Bugnon, President of the Intra-European Organisation of Tax Administrations (IOTA)
  - Representative of the French Ministry of Economy, Jerome Fournel
  - Ana Carmina Gamboa, VP of the Union for Finance Personnel in Europe
- **“Potential Distortions of the Single Market due to Personal Income Tax: challenges for SMEs and risks of harmful tax competition”** – *Thursday, 8 December am*
- David Bradbury, Head of the Tax Policy and Statistics Division, Centre of Tax Policy and Administration, OECD
  - Sarah Godar, Researcher, EU Tax Observatory, co-author of the report on "New Forms of Tax Competition: An Empirical Investigation"
  - Franco Roccatagliata, Visiting Professor, European Legal Studies Department, College of Europe



- Krister Andersson, rapporteur for the EESC Opinion on 'Taxation of cross-border teleworkers and their employers' and Chair of Business Europe's Tax Policy Working Group
- **"Case studies on member states national tax policies - Germany: implemented national tax reforms and the combat against aggressive tax schemes"** – *Thursday, 8 December am*
  - [Prof. Clemens Fuest](#), President, ifo Institute – Leibniz Institute for Economic Research at the University of Munich
  - A representative of the German Government or Tax Authority
  - Dominika Langenmayr: Professor of Economics, esp. Public Finance, at KU Eichstätt-Ingolstadt
  - Markus Meinzer, Tax Justice Network

#### **D. Gender Mainstreaming Action Plan**

Ms Kira Peter-Hansen presented the draft implementation report for the period from May 2021 to May 2022 prepared with Ms Monica Semedo, both FISC representatives in the Gender Mainstreaming Network.

The Coordinators noted that efforts need to be made to improve the gender balance, in particular, in official delegations, in hearings and in the Secretariat. To improve the gender balance, the Secretariat was tasked with:

- proposing to Coordinators additional female speakers in case the political groups' suggestions for hearings don't guarantee that balance;
- alerting Coordinators in case the proposals for participants in FISC missions are not balanced from a gender perspective and;
- ensuring that new recruitments at staff level aim at a more gender-balanced composition of the Secretariat

The implementation report will be adopted at the next Coordinators' meeting.

#### **E. European Year of Youth 2022**

The Coordinators agreed to cooperate with the ECON committee, which

is planning an event/hearing that addresses *inter alia* policies for young people working on cross-border basis, in particular on the taxation aspects. The Coordinators were invited to submit suggestions in writing for the possible format of an event that includes young people.

#### **F. Preparation of the bilateral meeting with the Czech National Parliament**

The exchange of views with the Czech National Parliament is tentatively planned on Monday 5 September, from 15.00 to 17.00.

In order to prepare the agenda of this meeting, Coordinators mandated the FISC Chair to suggest his counterpart in the Czech National Parliament to exchange views on the priorities of the Czech Presidency in tax matter.

The Chair was also mandated to rethink the format of the meeting.

#### **G. Study from the Commission on Tax compliance costs for SMEs**

At the last meeting, Coordinators decided to request a study on "An overview on the impact of tax compliance costs and administrative burden on European companies (focusing on SME's)". The Commission has just released a study on tax compliance costs for SME.

The Coordinators were invited to make suggestions in writing to limit as much as possible the possible overlap between the two studies or to propose another title.

#### **H. Mission to Ireland**

Coordinators decided to postpone the mission to Ireland after the summer break and consider doing the mission in week 38 (starting on 19 September). The Secretariat was tasked with checking the availability of Members of the Finance Committee of the Oireachtas in order to set the exact date of the mission.

Hence, the mission to Luxembourg will be organized in the margin of the October II plenary session.

## ITEMS FOR INFORMATION

### **I. Monitoring exercise**

Coordinators took note of the table 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.

### **J. Future committee working regime**

During the Reflection Day organised by the CCC on 3 May, the Committee Chairs had a discussion on the future working regime. The FISC Chair shared the priorities of the subcommittee, mainly the willingness of the FISC Coordinators to keep flexibility and to favour hybrid meetings.

The Coordinators took note of the CCC guidelines for future working methods (subject to endorsement by the CoP).

### **K. Exchange of tax information between EU Member States' tax authorities and the Cayman Islands**

An exchange of views with the Honourable André Ebanks, MP, Minister of Financial Services and Commerce, Government of Cayman Islands will take place on 5 September.

### **L. Report on the final outcome of the Conference on the Future of Europe**

The Coordinators took note of the proposal on fiscal and tax policies included in the report on the final outcome of the Conference on the Future of Europe.

They have also been informed about the AFCO request for an INI report on the "Proposals of the European Parliament for the amendment of the Treaties". The ECON Coordinators have agreed to draft an opinion on this report.

### **M. FISC calendar of meetings revised- week 28**

Coordinators took note that the meeting in July will take place on Monday, 11 July, from 15.00 to 17.00. This meeting will be followed by a Coordinators' meeting from 17.00 to 18.30.

### **N. Any Other Business**

None.

### **O. Time and date of next Coordinators' meeting**

- Monday, 11 July, 17.00 to 18.30, Brussels