



PROTOKOLL

Sitzung vom 13. Oktober 2022, 9.00–12.30 Uhr

BRÜSSEL

Die Sitzung wird am Donnerstag, 13. Oktober 2022, um 9.00 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

13. Oktober 2022, 9.00–10.00 Uhr

1. Annahme der Tagesordnung

FISC_OJ(2022)1013_1

Die Tagesordnung wird angenommen.

2. Mitteilungen des Vorsitzenden

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 5. September ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

3. Die Niederlande: umgesetzte nationale Steuerreformen und Bekämpfung aggressiver Steuermodelle

FISC/9/10176

- Aussprache mit Marnix van Rij, Staatssekretär, Finanzministerium der Niederlande

Mitglieder: Paul Tang, Lídia Pereira, Alfred Sant, Gilles Boyer, Kira Marie Peter-Hansen.

13. Oktober 2022, 10.00–11.30 Uhr

4. Öffentliche Anhörung zum Thema „Fallstudien zu den nationalen Steuerpolitiken der Mitgliedstaaten – Luxemburg: umgesetzte nationale Steuerreformen und Bekämpfung aggressiver Steuermodelle“
FISC/9/10175

Gastredner:

- Prof. Aikaterini Pantazatou, Gastdozentin für Steuerrecht, Universität Luxemburg
- Dr. Giulia Aliprandi, EU-Steuerbeobachtungsstelle, Mitverfasserin des Berichts mit dem Titel „Have EU Banks left Tax Havens?“
- Philippe Demougin und Brice Reguimi, Kommission, GD Steuern und Zollunion – Wirtschaftliche Analyse, Evaluierung und Unterstützung bei der Erstellung von Folgenabschätzungen

Die Redner geben Erklärungen ab.

Mitglieder: Paul Tang, Niels Fuglsang, Claude Gruffat, Christoph Hansen, Kira Peter-Hansen, Monika Semedo, Marek Belka.

Die Redner beantworten Fragen der Mitglieder.

13. Oktober 2022, 11.30–12.30 Uhr (unter Ausschluss der Öffentlichkeit)

5. Sitzung der Koordinatoren

6. Verschiedenes

Zu diesem Punkt liegt nichts vor.

7. Zeitpunkt und Ort der nächsten Sitzung

- 27. Oktober 2022, 9.00–12.30 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/
LISTĀ DE PREZENĀ/PREZENČNĀ LISTINA/SEZNAM NAVZOČIH/LĀSNĀOLOLISTA/NĀRVAROLISTA**

Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang (P), Martin Hlaváček (VP), Kira Marie Peter-Hansen (VP), Othmar Karas (VP)
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselők/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter
Gilles Boyer, Christophe Hansen, Andželika Anna Mozdżanowska, Lídia Pereira
Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Póttagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
Niels Fuglsang, Claude Gruffat, Alfred Sant, Monica Semedo

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

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebėtojai/Megfigyelők/Osservatori/Waarnemers/Obsztorzy/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

- Prof. Aikaterini Pantazatou, Associate professor in Tax Law, University of Luxembourg
- Dr. Giulia Aliprandi, EU Tax Observatory, co-author of the report "Have EU Banks left Tax Havens?"

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 (*)

Mr Philippe Demougin and Mr Brice Reguimi, European Commission, DG Taxation and Customs Union, Economic analysis, evaluation & impact assessment support

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 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 osallistajat/Övriga deltagare

<p>Секретариат на политическите групи/Secretaría de los Grupos políticos/Sekretariát politických skupin/Gruppernes 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
S&D	Aurore Chardonnet, Miguel Carapeto
Renew	Simona Megne, Petra Solli
Verts/ALE	Ilenia Bernardini, Alexandre Heuzey
ID	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 PAPA 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/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/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, Irene Torres Serrano, Nerea Pérez del Barrio
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Assizstents/Asyent/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
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 Membru/Lid/Członek/Membro/Membru/Člen/Poslanec/Jäsen/Ledamot
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 Funzionario/Ierēdnis/Pareigūnas/Tisztviselő/Ufficjal/Ambtenaar/UrządNIK/Funcionário/Funcionar/Úradník/Uradnik/Virkamies/
 Tjänsteman



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

COORDINATORS' MEETING

Monday, 5 September 2022

17.00 to 18.30

Spinelli 3E2

BRUSSELS

Summary of Coordinators recommendations

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 Moźdzanowska (ECR Coordinator - by written statement)
José Gusmão (The Left Coordinator)

Members invited: Niels Fuglsang (S&D), rapporteur on the INI report on the Lessons learnt from the Pandora Papers and other revelations

ITEMS FOR DECISION

A. Pandora papers discussion with rapporteur

In view of the ongoing works on the INI report on the **Lessons learnt from the Pandora Papers and other revelations** (work stream 2), the rapporteur for this report, Niels Fuglsang, shared his ideas on the report.

B. Work streams' priorities for 2023-2024

Coordinators had a general discussion on future new work streams on which FISC could prioritize its work until the end of the mandate. They were invited to send written proposals to the Secretariat. The item will be discussed again at the next meeting.

C. Public hearings and missions in the first half of 2023

1. Public hearings:

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

- 27 October 2022: NEW: Increasing energy prices and inflation: the role of taxation in the context of high inflation
- January 2023: What should the BEFIT proposal look like?
- February 2023: Exchange of Views with the OECD on the implementation of the Global Agreement on both pillars 1 and 2
- March 2023: Exchange of views with the Chair of Code of Conduct Group on Business Taxation
- April 2023: MOVED FROM OCTOBER 2022: "The work of national tax authorities: resources, strategies, cooperation"
- May - June 2023: on hold until a decision is taken on the new work stream. The possibility to have a hearing to analyse existing windfall profits taxes was discussed.

2. Missions

The Coordinators agreed to request authorisation for the following missions:

- Croatia (3 days including travel time - week 3-7 April)
- UK and its Crown Dependencies: 4 days including travel time during week 19-23 June - 2 days London, 2 days in Jersey and Guernsey

The Coordinators also discussed the possibility of requesting authorisation for a mission to Washington D.C. The issue will be discussed again at the next Coordinators' meeting.

D. European Year of Youth 2022

The Coordinators agreed to invite the following experts to the panel "Why Should Young Europeans Care About Taxation?":

- 1) A representative of the Young European Federalists ([JEF Europe](#)) will be invited to formulate questions on the topic of the hearing that would arise from the perspective of young people. He/she will present these questions in an intervention at the beginning of the hearing and will be invited to react to the presentation of speakers and the discussion with Members at the end of the hearing.
- 2) In addition, a majority of Coordinators agreed during the meeting to invite the following speakers:
 - the Bund der Steuerzahler Deutschland e.V. to present their learning programme on Income Tax - School Year 2021/2022;
 - Giorgia Maffini (University of Oxford) who co-authored a [recent paper](#) on the "The Impact of Digitalisation on Personal Income Taxes" (2021) which considers the potential impact on personal income taxes due to the acceleration of digitalisation and remote working (digital nomads);
 - Steuerfabi (www.steuerfabi.de), a social media influencer with 600k followers dedicated to teaching about taxes and to financial literacy.

The Coordinators also asked the FISC Secretariat to provide in written more background information on the Bund der Steuerzahler Deutschland e.V., Steuerfabi and the Organising Bureau of European School Student Unions (OBESSU).

E. Mission to Luxembourg (20 & 21 October 2022)

The Coordinators endorsed the draft programme of the mission. In addition, they suggested to also invite employers and workers facing cross border tax issues in their daily activities. An updated version of the programme will be circulated in due time.

F. Mission to Switzerland (3 & 4 November 2022)

The Coordinators endorsed the draft programme of the mission.

They were invited to provide the Secretariat with names of the Members participating in this mission and to make proposals of persons and institutions they would like to meet during the mission.

G. Future committee working regime

The Coordinators endorsed the future working regime:

- All Committee meetings will be with an in situ participation of Members.
- Experts (except those representing an EU institution or body) invited to public hearings, workshops as well as Members of national parliaments will be allowed to participate remotely;
- Remote participation of Members shall take place only **in exceptional circumstances** and with the approval of coordinators representing a majority of committee Members.
- Members physically present in Parliament shall attend committee meetings in person.
- The decision on applying the hybrid meeting mode in case of non-public informal committee activities (Coordinators' meetings, shadows' meetings, working group meetings, monitoring group meetings, etc.) is delegated to the Chair (for those meetings convened by the Chair, such as coordinators' meetings) and to the rapporteurs.
- When connecting to a hybrid meeting, Members shall use technical equipment that **ensures the necessary audio and video quality** and select the place of their intervention in a way that takes into account the possible implication on the public image of Parliament. If necessary, the committee Chair shall take measures with the aim of protecting the dignity of Parliament or the good organisation and development of the meeting.

H. Follow up on Uber Leaks

On 11 July 2022, the ICIJ revealed that in 2015 the Dutch tax authorities purposefully delayed responses to information requests by five European countries (France, Germany, Sweden, the UK and Belgium) seeking access to Uber's and drivers' tax liabilities in their countries.

There was a majority among Coordinators to prepare a letter to ask the Commission about its assessment as regards a potential breach of the Directive on Administrative Cooperation in the tax area. The draft letter will be circulated to Coordinators for comments.

I. Nomination rapporteur AFCO opinion

The Coordinators decided to allocate the opinion under Rule 56 on the AFCO implementation report on "The implementation of "passerelle" clauses in the EU Treaties" to the Renew Group.

ITEMS FOR INFORMATION

J. Mission to Ireland (19 & 20 September 2022)

The Coordinators took note of the draft programme and participants for the mission to Ireland.

K. Any Other Business

In the framework of the European Gender Equality Week which will take place in October 2022 (week 43), the Coordinators agreed to prepare a video with statements from several females active in the tax area, including Members of the FISC Subcommittee. A similar video had been prepared in the ECON committee in 2021 on 'Women in Finance and Economics' (https://multimedia.europarl.europa.eu/en/video/v_I212708)

L. Time and date of next Coordinators' meeting

- Thursday 13 October, 11:00-12:30