



# PROTOKOLL

Sitzung vom 14. November 2022, 15.00–17.30 Uhr

BRÜSSEL

Die Sitzung wird am Montag, 14. November 2022, um 15.00 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

**14. November 2022, 15.00–16.00 Uhr**

**1. Annahme der Tagesordnung**

FISC\_OJ(2022)1114\_1

Die Tagesordnung wird angenommen.

**2. Mitteilungen des Vorsitzes**

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 13. Oktober ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

**3. Meinungsaustausch mit André Ebanks, Minister für Finanzdienstleistungen und Handel der Kaimaninseln**

FISC/9/10433

**Es sprechen:** Paul Tang, Gilles Boyer, Claude Gruffat, Aurore Lalucq.

14. November 2022, 16.00–17.30 Uhr

**4. Aussprache mit Mitgliedern des Haushaltsausschusses des nationalen tschechischen Parlaments über die Steuerpolitik im Arbeitsprogramm der Kommission für die Jahre 2022 und 2023 und über die Prioritäten des tschechischen Ratsvorsitzes**

Der Vorsitz wird gemeinsam von Paul Tang (Vorsitzender des FISC-Unterausschusses) und Vojtěch Munzar (Mitglied des Abgeordnetenhauses des Parlaments der Tschechischen Republik und stellvertretender Vorsitzender des Haushaltsausschusses) geführt.

**Redner der Kommission:** Elena Scoppio, Benjamin Angel.

**Redner aus dem tschechischen Haushaltsausschuss:** Vojtěch Munzar (Demokratische Bürgerpartei), Michael Kohajda (KDU-ČSL-Partei), Miroslav Zborovský (KDU-ČSL-Partei).

**Redner des FISC-Unterausschusses:** Paul Tang, Aurore Lalucq, Martin Hlaváček, Kira Peter-Hansen.

**5. Verschiedenes**

Zu diesem Punkt liegt nichts vor.

**6. Nächste Sitzungen**

- 28. November 2022, 17.30–19.00 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/  
JELENĹĹTI İV/REĢİSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/  
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČIH/LĂSNĂOLOLISTA/NĂRVAROLISTA**

Буро/Меса/Председниство/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjetništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsedníctvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)
Paul Tang (Chair), Martin Hlaváček (2 <sup>nd</sup> Vice-Chair), Kira Marie Peter-Hansen (3 <sup>rd</sup> Vice-Chair)
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselők/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter
Aurore Lalucq, Andreas Schwab
Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Póttagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
Claude Gruffat

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)

Наблюдатели/Observadores/Pozorovatelé/Observatörer/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebētāji/Megfigyelők/Osservatori/Waarnemers/Obszerwatorzy/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/Εσimehe 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
André Ebanks, Minister for Financial Services and Commerce of the Cayman Islands Members of the Budget Committee of the Czech Parliament's Chamber of Deputies

Съвет/Consejo/Rada/Rådet/Rat/Nōukogu/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 (*)
Benjamin Angel, Director of 'Direct taxation, tax coordination, economic analysis and evaluation' (TAXUD.D), European Commission Maria Elena Scoppio, Director of 'Indirect taxation and tax administration' (TAXUD.C), European Commission
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/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 sihteeristöt/De politiska grupernas sekretariat</p>	
PPE	Gerrit Schломach
S&D	Aurore Chardonnet
Renew	Petra Solli, Simona Megne
Verts/ALE	Johan Langerock
ECR	Stanislaw Kogut
ID	
The Left	Boris Eric Bouzol-Broitman
NI	

<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 generalného 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/Ģenerāldirektorāts/Generalinis direktoratas/Főigazgatóság/Direttorat Ġenerali/Direktoraten-generaal/Dyrekcja Generalna/Direcção-Geral/Direcții Generale/Generálne riaditeľstvo/Generalni direktorat/Pääosasto/Generaldirektorat</p>	
DG PRES	
DG IPOL	Ivo Van Es
DG EXPO	
DG EPRS	
DG COMM	
DG PART	Monika Moens de Fernig, Raluca Nastase-Anysz
DG PERS	
DG INLO	
DG TRAD	
DG LINC	
DG FINS	
DG ITEC	
DG SAFE	

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/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
Laurin Berresheim, Odila Esposito, Alexandre Mathis, Nerea Perez Del Barrio, Benoit Wets
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Assizstents/Asyent/Pomočnik/ Avustaja/Assistenten
Cinti 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/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/Ufficjal/Ambtenaar/Urządник/Funcionário/Funçionar/Úradník/Uradnik/Virkamies/  
 Tjänsteman

# COORDINATORS' MEETING

**Thursday, 13 October 2022**

**11.30 to 12.30**

**Spinelli 1G3**

**BRUSSELS**

## **Summary of Coordinators recommendations**

Present:

**Bureau:** Paul Tang (Chair)  
Othmar Karas (4th Vice-Chair)

**Coordinators:** Lidia Pereira (EPP Coordinator)  
Niels Fuglsang (Substitute S&D Coordinator)  
Gilles Boyer (Renew Coordinator)  
Kira Marie Peter-Hansen (Greens Coordinator)  
Andželika Moźdzanowska (ECR Coordinator)  
José Gusmão (The Left Coordinator - by written statement)

## ITEMS FOR DECISION

### A. Work streams' priorities for 2023-2024

The Coordinators decided to prioritize the FISC works in 2023 on "The role of tax policy in times of crisis".

In addition, a written consultation will be launched to collect the specific topics that will be covered by this work stream.

### B. Programme of the public hearing on "Increasing energy prices and high inflation: what role for taxation?" - 27 October 2022

The Coordinators endorsed the following programme:

10.30 - 10.40	What Member States have done so far? : The case of Spain
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- The Secretariat was tasked to suggest a high-level official from the Spanish tax administration. A suggestion could be to invite an expert from the **Instituto de Estudios Fiscales (IEF)**: <https://www.ief.es/Instituto/presentacion.vbhtml>. Unfortunately the IEF was not available and recommended to invite a representative of **FUNCAS**. Hence the Director of this organisation, Mr. Carlos Ocaña Pérez de Tudela, has been contacted by the Secretariat. <https://www.funcas.es/>.

10.45 - 11.05	Presentation by experts
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- **Assia Elgouacem**, Economist - Economics Department of the OECD, co-author of "Why governments should target support amidst high energy prices"
- **Prof. Dr. Dr. h.c Clemens Fuest**, President of the Ifo Institute and Director of the Center for Economic Studies
- **Mr Vítor Gaspar**, Director of the Fiscal Affairs Department (International Monetary Fund)

11:10 - 12.00	Discussion with FISC Members
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### C. Preparation of the bilateral meeting with the Czech National Parliament - 14 November 2022

The exchange of views with the Czech National Parliament will take place



on Monday 14 November, from 16.00 to 17.30, with the physical presence of a delegation of the CZ Parliament.

The delegation will be led by Vojtěch Munzar (ODS). The other participants are committee members, MPs Jan Bureš (ODS), Michael Kohajda (KDU-CLS) and Miroslav Zborovský (KDU-CLS).

The Coordinators agreed to focus the discussions on the Commission's work programme, the EU implementation of the OECD agreement, the use of shell companies. In addition, the CZ delegation will be invited to propose two additional topics.

Since the EPP rapporteur on the Shell companies' proposal will not be present on that day, she was invited to suggest a replacement.

#### **D. Follow-up of the mission to Ireland**

The Coordinators had a discussion on how ensure a follow-up to FISC missions in general and to the September mission to Dublin in particular.

As a rule, the FISC Chair proposes to exchange views during FISC Committee meetings on the outcome and possible follow-up of a mission and to invite representatives of the Commission to reply to questions, when deemed appropriate by the participants in the mission. The issue will be further discussed at a next Coordinators' meeting.

There was also a broad majority (with only EPP against) in favour of sending a letter to the Commission to ask how it monitors the delivery of tax reforms as promised by Member States following the recommendations made by the Commission in the framework of in the RRF.

#### **E. Mission to Switzerland** (*Annex E*)

The Coordinators endorsed the draft programme of the mission to Switzerland. They also decided to add the issue of tax obstacles faced by employers and employees in cross-border activity.

#### **F. Missions in 2023**

The Coordinators agreed that to organise a mission to Sweden in the second half of 2023. Moreover, several proposals were made for future other missions. The issue will be further discussed at the next Coordinators' meeting.

#### **G. Calendar of FISC meetings for 2023** (*Annex G*)

The Coordinators endorsed the calendar of FISC meetings for 2023, as annexed to this summary.

#### **H. FISC Committee meeting on 8 December 2022.**

The Coordinators decided to postpone the hearings initially scheduled on 8 December to early 2023.

#### **I. Departure of the Director of Tax Policy from the OECD**

The Coordinators decided not to send a letter to the OECD questioning their 'cooling off periods' and 'revolving door' policies.

<b>ITEMS FOR INFORMATION</b>
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#### **J. Mission to Luxembourg**

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

#### **K. Programme of the upcoming FISC meetings until December 2022**

- Tuesday, 25 October am:
  - Joint ECON/FISC hearing on "Why Should Young Europeans Care about Finance and Taxation?"
- Thursday, 27 October am:
  - Public hearing on "The reform of corporate taxation: what is next?"
  - NEW: Public hearing on "Increasing energy prices and high inflation: what role for taxation?"
- Monday, 14 November pm:
  - Exchange of views with Minister for Financial Services and Commerce of the Cayman Islands Mr André Ebanks
  - NEW: Exchange of views with Members of the Budget Committee of the Czech Parliament's Chamber of Deputies
- Monday, 28 November (17:30 to 19:00):
  - NEW: Presentation of the study on "Taxation of the informal economy"

- Thursday 8 December, 14:00-18:00: See item H. The meeting is postponed to early 2023.

#### **L. Gender Equality Week**

The Coordinators took note that, due to lack of resources, it will not be possible to prepare a video compiling the statements from several female FISC Members active in the tax area.

The Coordinators for the Greens suggested that individual Members could still publish their own video statement that could then be tweeted by the EP press office.

#### **M. Any Other Business**

None.

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

- Monday, 14 November 2022, 17:30-18:30

**Subcommittee on Tax Matters (FISC)**

**Delegation to Switzerland**

**3 - 4 November 2022**

**Programme**

**As of 17/10/2022**

**Arrival: 3 November 2022 (TBC)**

**Start: Thursday 3 November 2022 (TBC) 14:30 - End: Friday 4 November 2022, 15:00 (TBC)**

**Thursday, 3 November 2022**

**ARRIVAL**

*Day for arrival of delegation in Bern*

*Participants should arrange transfers to hotel or the venue of the first meeting individually.*

**Contacts in Dublin, Ireland:**

FISC Secretariat

*Benoît WETS, Head of Unit*

*Laurin BERRESHEIM, Administrator*

EU Delegation

Time	Institution/Host	Address/Tel	Topics
<i>Individual transfer from hotel or airport</i>			
<b>14:30</b> - <b>15:30</b>	<b>Preparatory Meeting - Briefing by the EU Delegation</b>  <ul style="list-style-type: none"> <li>- Petros Mavromichalis, Ambassador of the European Union to Switzerland and for the Principality of Liechtenstein</li> </ul>	<b>EU Delegation,</b> Christoffelgasse 6, CH-3011, Bern	<ul style="list-style-type: none"> <li>- Current political situation and main debates in Switzerland</li> <li>- Overview of main tax issue</li> </ul>
<b>15:45</b> - <b>16:45</b>	<b>Meeting with Stakeholders</b>  <ul style="list-style-type: none"> <li>- Adrià Budry Carbó, Researcher, Public Eye</li> <li>- Swiss Association of Fortune Managers (VSV-ASG)</li> <li>- Switzerland Global Enterprise</li> <li>- Mark Pieth, Legal Expert and President of the Board, Basel Institute on Governance</li> </ul>	<b>EU Delegation,</b> Christoffelgasse 6, CH-3011, Bern	<ul style="list-style-type: none"> <li>- Reaction to Pandora Papers: shell companies, beneficial ownership information</li> </ul>
<b>17:00</b> - <b>18:00</b>	<b>Meeting with Stakeholders</b>  <ul style="list-style-type: none"> <li>- René Schreiber, Partner, Eversheds Sutherland</li> <li>- Frank Marty, Head of Finance and Tax Policies and Member of the Executive Board, Economiesuisse</li> <li>- Swiss Federation of Trade Unions SGB-USS</li> </ul>	<b>EU Delegation,</b> Christoffelgasse 6, CH-3011, Bern	<ul style="list-style-type: none"> <li>- Swiss national tax reforms to address aggressive tax schemes and tax evasion</li> <li>- Implementation of the G20/OECD Inclusive Framework Pillar I and Pillar II agreement</li> <li>- Reaction to Pandora Papers: shell companies, beneficial ownership information</li> </ul>

Time	Institution/Host	Address/Tel	Topics
<i>Walking from EU Delegation to the residence of the EU Ambassador: 10 minutes</i>			
<b>19:00 - 20:30</b>	<b>Apéro Riche, hosted by Mr Petros Mavromichalis, Ambassador of the European Union to Switzerland and for the Principality of Liechtenstein</b>	<b>Residence of the EU Ambassador, Jungfraustrasse 18, B3005 Bern</b>	
<i>End of the first day Individual transfer to the hotel</i>			

## **Friday, 4 November 2022**

Time	Institution/Host	Address/Tel	Topics
<i>Transfer Depart from the hotel at 8:00.</i>			
<b>9:00 - 10:00</b>	<b>Meeting with stakeholders</b>  - Dominik Gross, Director, Alliance Sud  - Dr. Lukas Schmid, Researcher, Avenir Suisse  - Dr. Loriana Crasnic, Political Scientist, University of Zurich	<b>EU Delegation, Christoffelgasse 6, CH-3011, Bern</b>	- Swiss national tax reforms to address aggressive tax schemes and tax evasion  - Implementation of the G20/OECD Inclusive Framework Pillar I and Pillar II agreement

Time	Institution/Host	Address/Tel	Topics
	<ul style="list-style-type: none"> <li>- Prof. Dina D. Pomeranz, University of Zurich</li> </ul>		
<p><b>10:15</b> - <b>11:45</b></p>	<p><b>Meeting with Members of the Economic Affairs and Taxation Committees of the National Council</b></p>	<p><b>TBC</b></p>	<ul style="list-style-type: none"> <li>- Role of the Swiss National Council in international tax matters</li> <li>- Swiss national tax reforms to address aggressive tax schemes and tax evasion</li> <li>- Reaction to Pandora Papers: shell companies, beneficial ownership information</li> <li>- Automatic Exchange of Information</li> <li>- Implementation of the G20/OECD Inclusive Framework Pillar I and Pillar II agreement</li> <li>- Windfall profit taxes</li> <li>- Tax issues related to cross-border workers</li> </ul>
<p><b>13:00</b> - <b>14:00</b></p>	<p><b>Meeting with Tax Administration (Eidgenössische</b></p>	<p><b>Federal Department of Finance</b> Bernernhof Bundesgasse 3 CH-3003 Bern</p>	<ul style="list-style-type: none"> <li>- Swiss national tax reforms to address aggressive tax schemes and tax</li> </ul>

Time	Institution/Host	Address/Tel	Topics
	<b>Steuerverwaltung ESTV)</b>		evasion  - Reaction to Pandora Papers: shell companies, beneficial ownership  - Automatic Exchange of Information  - Implementation of the G20/OECD Inclusive Framework Pillar I and Pillar II agreement  - Tax issues related to cross-border workers
<b>14:00 - 15:15</b>	<b>Meeting with Ms Daniela Stoffel, State Secretary for International Finance at the Federal Department of Finance</b>	<b>Federal Department of Finance</b> Bernernhof Bundesgasse 3 CH-3003 Bern	- Swiss national tax reforms to address aggressive tax schemes and tax evasion  - Reaction to Pandora Papers: shell companies, beneficial ownership information  - Automatic Exchange of Information  - Implementation of the G20/OECD Inclusive Framework Pillar I and Pillar II agreement  - Windfall profit taxes  - Tax issues related to cross-border workers
<i>End of the mission Transfer to the hotel Transfer to the Airport</i>			



## Subcommittee on Tax Matters (FISC)

### Delegation to BERN, SWITZERLAND

3 - 4 November 2022

#### List of participants

Members	Country	Group
1. Paul TANG, FISC Chair	NL	S&D
2. Evelyne REGNER	AT	S&D
3. Kira PETER-HANSEN	DK	Greens/EFA
4.		ECR

Secretariat	
5. Benoît WETS, Head of Unit	
6. Laurin BERRESHEIM	

Political advisers	Group
7. Aurore CHARDONNET	S&D
8. Johan LANGEROCK	Greens/EFA
9. Stanislaw KOGUT	ECR

European Union Delegation in Bern	
10.	

## **FISC 2023 Calendar of meetings**

<b>Dates</b>	<b>Meeting room</b>
Monday, 9 January, 15.00 to 18.30	
Wednesday, 25 January, 15.00 to 18.30	
Tuesday, 28 February, 15.00 to 18.30	
Tuesday, 28 March, 15.00 to 18.30	
Tuesday, 25 April, 15.00 to 18.30	
Tuesday, 23 May, 15.00 to 18.30	
Thursday, 8 June, 9.00 to 12.30	
Tuesday, 27 June, 15.00 to 18.30	
Monday, 17 July, 15.00 to 18.30	
Tuesday, 19 September, 15.00 to 18.30	
Wednesday, 25 October, 15.00 to 18.30	
Thursday, 16 November, 9.00 to 12.30	
Wednesday, 29 November, 15.00 to 18.30	