



# PROTOKOLL

Sitzung vom 28. März 2023, 15.00–18.45 Uhr

BRÜSSEL

Die Sitzung wird am Dienstag, 28. März 2023, um 15.00 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

**28. März 2023, 15.00 – 16.00 Uhr**

**1. Annahme der Tagesordnung**

FISC\_OJ(2023)0328\_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. Januar 2023 ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

**3. Genehmigung von Sitzungsprotokollen**

- 25. April 2022

PV – PE739.522v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 10. Mai 2022

PV – PE739.523v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 16. Juni 2022 PV – PE739.527v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 27. Juni 2022 PV – PE739.551v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 11. Juli 2022 PV – PE739.552v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 13. Oktober 2022 PV – PE742.357v01-00

**Beschluss:** Das Protokoll wird genehmigt.

- 27. Oktober 2022 PV – PE742.362v01-00

**Beschluss:** Das Protokoll wird genehmigt.

**4. Aussprache mit Dr. Achim Pross (stellvertretender Direktor des Zentrums für Steuerpolitik und Steuerverwaltung der OECD) über den Stand der Umsetzung der globalen Einigung zu den beiden Säulen 1 und 2**

**Es sprechen:** Paul Tang, Evelyn Regner, Billy Kelleher, Claude Gruffat.

**28. März 2023, 16.00–17.30 Uhr**

**5. Öffentliche Anhörung zu dem Thema „Fallstudien zu den nationalen Steuerpolitiken der Mitgliedstaaten – Deutschland: umgesetzte nationale Steuerreformen und Bekämpfung aggressiver Steuermodelle“  
FISC/9/11415**

**Gastredner:**

- **Dr. Daniel Fehling**, *Leiter des Referats Internationale Steuerpolitik im Bundesministerium der Finanzen*
- **Prof. Dr. Reinald Koch**, *Professor für „ABWL und Betriebswirtschaftliche Steuerlehre“ an der Katholischen Universität Eichstätt-Ingolstadt*
- **Bettina Rodenberg**, *Leiterin der Steuer- und Zollabteilung, Henkel AG & Co.*

Die Redner geben Erklärungen ab.

**Mitglieder:** Paul Tang, Gilles Boyer, Rasmus Andresen.

Die Redner beantworten Fragen der Mitglieder.

**28. März 2023, 17.30–18.45 Uhr**

**6. Aussprache mit Laura Kövesi (Europäische Generalstaatsanwältin bei der Europäischen Staatsanwaltschaft (EUSTa)) über die Verbesserung der verfügbaren Instrumente zur Bekämpfung von Mehrwertsteuerbetrug**

**Es sprechen:** Paul Tang, Isabel Benjumea Benjumea, Joachim Schuster, Dragoş Pîslaru, Claude Gruffat, Martin Hlaváček.

**7. Verschiedenes**

Zu diesem Punkt liegt nichts vor.

**8. Nächste Sitzung**

- 25. April 2023, 15.00–16.45 Uhr und 16.45–18.00 Uhr (Brüssel)

**ПРИСЪСТВЕН ЛИСТ/LISTA DE ASISTENCIA/PREZENČNÍ LISTINA/DELTAGERLISTE/  
ANWESENHEITSLISTE/KOHALOLIJATE NIMEKIRI/KATAΣTACH 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**

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Paul Tang (Chair), Martin Hlaváček (2 <sup>nd</sup> Vice-Chair), Othmar Karas (4 <sup>th</sup> Vice-Chair)
Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselek/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter
Ramus Andresen, Gilles Boyer, Billy Kelleher, Dragoș Pîslaru
Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Pötagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter
Isabel Benjumea Benjumea, Claude Gruffat, Evelyn Regner, Joachim Schuster

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)

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Nověrotáji/Stebětójai/Megfigyelők/Osservatori/Waarnemers/Observatorzy/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/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
<ul style="list-style-type: none"> <li>▪ Daniel Fehling, Head of the unit on international tax policies in the Federal Ministry of Finance</li> <li>▪ Reinald Koch, Professor for “Business Administration and Business Taxation” at the Catholic University of Eichstaett-Ingolstadt</li> <li>▪ Bettina Rodenberg, Head of Global Tax &amp; Trade Group, Henkel AG &amp; Co.</li> <li>▪ Achim Pross, Deputy Director, OECD Centre for Tax Policy and Administration</li> </ul>

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 institute/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/Istituzjonijiet 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	
Item 6	Laura Kövesi, European Chief Prosecutor, European Public Prosecutor's Office (EPPO)

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/Ini účastníci/Drugi udeleženci/Muut osallistajat/Övriga deltagare

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/Segretarjat gruppi poliitiçi/Fractiesecretariaten/Sekretariat Grup Politycznych/Secretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Poliittisten ryhmien sihteeristö/De politiska grupernas sekretariat	
PPE	Gerrit Schlomach
S&D	Aurore Chardonnet
Renew	Petra Solli, Simona Megne
Verts/ALE	Johan Langerock
ECR	Stanislaw Kogut
ID	
The Left	Boris Eric Bouzol-Broitman
NI	

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	
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	
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	
DG PRES DG IPOL DG EXPO DG EPRS DG COMM DG PART DG PERS DG INLO DG TRAD DG LINC DG FINS DG ITEC DG SAFE	Ivo Van Es

Правна служба/Servicio Jurídico/Právní služba/Juridisk Tjeneste/Juristischer Dienst/Óigústeenistus/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
Laurin Berresheim, Odila Esposito, Anastasia Korsunsky, Alexandre Mathis, Nerea Perez Del Barrio, Diogo Piano Nunes, Benoit Wets
Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočnik/ Avustaja/Assistenten
Cinti Torrens Bermo

- \* (P) = Председател/Presidente/Předseda/Formand/Vorsitzender/Esimees/Πρόεδρος/Chair/Président/Predsjednik/Priekšsēdētājs/  
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 Vice-Chair/Potpredsjednik/Vice-Président/Potpredsjednik/Priekšsēdētāja vietnieks/Pirmininko pavaduotojas/Alelnök/ Vīci  
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 Varapuheenjohtaja/Vice ordförande
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 Membru/Lid/Członek/Membro/Membru/Člen/Poslanec/Jäsen/Ledamot
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 Funzionario/Ierēdnis/Pareigūnas/Tisztviselő/Ufficial/Ambtenaar/UrządNIK/Funcionário/Funcionar/Úradník/Urädnik/Virkamies/  
 Tjänsteman

# COORDINATORS' MEETING

**Wednesday, 25 January 2023**

**Written consultation**

## **Summary of written Coordinators' recommendations**

Contributions received in written by:

**Coordinators:** Lidia Pereira (EPP Coordinator)  
Aurore Lalucq (S&D Coordinator)  
Gilles Boyer (Renew Coordinator)  
Kira Marie Peter-Hansen (Greens Coordinator)  
Andželika Możdżanowska (ECR Coordinator)  
José Gusmão (The Left Coordinator)



## ITEMS FOR DECISION

### **A. European Court of Auditors Work Programme for 2024**

The Coordinators decided on the following audit priorities for the ECA Work Programme 2024:

- Assessment of the effectiveness of EU tax policies in eliminating taxation-based obstacles to the Single Market, in particular in relation to withholding taxes and the attractiveness of cross-border investments for retail investors
- Assessment of the effectiveness of the VAT One Stop Shop in promoting cross-border business;
- Assessment of the potential impact of tax competition for digital nomads and non-residents within the EU on EU revenues and allocation on tax revenues in between Member States;
- Assessment of the potential distortion of the single market and loss of revenue for Member States due to personal income, excess profits and capital gains taxation divergences in the EU
- Assessment of the impact of the EU list of non-cooperative jurisdictions and how the criteria should be strengthened

### **B. CCC Reflection Day in March 2023**

The Conference of Committee Chairs will have a Reflection Day on 7 March to discuss, among other issues, Annex VI to the EP Rules of Procedure on Powers and Responsibilities of Standing Committees.

The Coordinators had no specific comment on this item.

### **C. The Global Forum on Transparency and Exchange of Information for Tax Purposes (OECD) Country by Country Reports assessment**

Following the publication of [the latest Global Forum peer review assessments](#), the Coordinators decided to ask the future negotiating team on DAC 8 to look into the legal and effective implementation of automatic exchange of information in the EU.

The issue can further be addressed in a future meeting with a high-level representative of the Commission or the OECD and a follow-up letter could be sent to the Commission if deemed necessary.

### **D. Reaction to the VAT carousel fraud scheme revealed by the Operation Admiral**

The Coordinators decided to organize a meeting with the EPPO to discuss the main obstacles they face in dealing with international carousel fraud cases. Depending on the preference of the EPPO, it would be either a public hearing or an open coordinators meeting if it prefers to have a closed door meeting in view of potentially sensitive information. Although the Coordinators decided to organise such a meeting in the context of the Admiral Operation, the discussion will be broader in order to cover carousel fraud in general, notably to receive the EPPO assessment of the main legislative obstacles (legal and administrative) to the fight against carousel fraud.

#### **E. Dates and composition of the upcoming FISC missions**

The Coordinators endorsed the proposed dates of the missions which would take place in the 2nd half of 2023 as well as the composition of each mission.

- Singapore - 5 days including travel time during week 30 (24-28 July) - 7 Members including the FISC Chair
- Washington D.C. - 5 days including travel time during week 44 (30 October- 3 November) - 7 Members including the FISC Chair
- Sweden - 3 days including travel time during week 51 (18-20 December) - 7 Members plus the FISC Chair

#### **F. Mission to Croatia (3 to 5 April 2023)**

The Coordinators endorsed the draft programme of the mission with some additional inputs.

The Secretariat will send an invitation for the groups to indicate the names of the Members and Political Group advisors participating in this mission.

The distribution of the seats for this mission is the following: Chair (out of quota) + 2 EPP, 2 S&D and 1 Renew.

#### **G. Oral presentation of studies in Committee?**

The Coordinators do not see the oral presentation of the two studies below as a priority:

- An overview on the impact of tax compliance costs and administrative burden on European companies (focusing on SME's). [*Foreseen publication: February 2023*]

- 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. *[Foreseen publication: February/March 2023]*

An Executive Summary of the studies will be circulated in due time, after which an oral presentation could be organised, if requested by Coordinators.

## **H. High Level Conference on taxation**

The Coordinators agreed to organize a High Level Conference on Taxation which could take place at the end of 2023. The targeted audience would be representatives of National Parliaments, governments including Perm Reps, tax experts (in particular the experts who already participated in FISC events), journalists and other stakeholders.

This conference would take stock of the work done by the European Parliament in the area of taxation, build links to strengthen parliamentary oversight of EU work on taxation and be an opportunity to have a larger debate on future challenges the EU and its Member States will be facing in the coming years.

However, the topics and speakers to be invited will be decided after the Coordinators will have sent their contributions to the Secretariat.

Since National Parliaments would be in the centre of the Conference, the organisation of this Conference could be under the patronage of the EP Vice-President in charge of the relations with National Parliaments.

## **I. Future hearings and studies**

### Studies:

The Coordinators agreed to request the following study:

- "National tax measures in response to the Covid-19 crisis: assessment of their impact and results - lessons to be drawn for future crisis"

*[The impact and results to be considered should notably include competitiveness of the EU and the purchasing power of its citizens.]*

There was no majority for another study but a maximum of one other study could still be approved at the next coordinators meeting.

### Public hearings:

The Coordinators proposed several topics for hearings but no majority was found on a common topic. The issue will be further discussed in a next

meeting.

<b>ITEMS FOR INFORMATION</b>
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**J. Exchange of views with the Chair of the Code of Conduct Group on Business Taxation**

The Coordinators took note of the postponement of the exchange of views due to the pending appointment of the new Chair of the Code of Conduct Group for the next two years period. The Secretariat will send a new invitation to the newly elected Chair of the Group once the election is announced. The dates proposed for the exchange of views will be in the second quarter.

**K. Any Other Business**

None.

**L. Time and date of next Coordinators' meeting**

- Tuesday, 28 February 2023, 17.30 to 18.30