



# PROTOKOLL

Sitzung vom 23. Mai 2023, 15.00–18.00 Uhr

BRÜSSEL

Die Sitzung wird am Dienstag, 23. Mai 2023, um 15.00 Uhr unter dem Vorsitz von Paul Tang (Vorsitzender) eröffnet.

## 23. Mai 2023, 15.00–16.30 Uhr

### 1. Annahme der Tagesordnung

FISC\_OJ(2023)0523\_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 2023 ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

**3. Öffentliche Anhörung zu dem Thema „Rolle der Steuerpolitik bei der Kontrolle der Inflation und der Förderung des nachhaltigen Wachstums vor dem Hintergrund des Wirtschaftsaufschwungs“**  
FISC/9/11958

Gastredner:

- **Ricardo Martner**, Mitglied der Unabhängigen Kommission für die Reform der internationalen Unternehmensbesteuerung (ICRICT), ehemaliger Chefökonom der Wirtschaftskommission der Vereinten Nationen für Lateinamerika und die Karibik (ECLAC)
- **Marcel Olbert**, stellvertretender Professor für Rechnungswesen an der London Business School
- **Anne-Laure Delatte**, fest angestellte Forscherin am CNRS (Centre National de la Recherche Scientifique) und außerordentliche Professorin an der Universität Paris-Dauphine – PSL

Die Redner geben Erklärungen ab.

Mitglieder: Isabel Benjumea Benjumea, Aurore Lalucq, Martin Hlaváček, Kira Marie Peter-Hansen, Marek Belka.

Die Redner beantworten die Fragen der Mitglieder.

**\*\*\* Beginn der Sitzung unter Ausschluss der Öffentlichkeit \*\*\***

**23. Mai 2023, 16.30–18.00 Uhr**

**4. Sitzung der Koordinatoren**

**\*\*\* Ende der Sitzung unter Ausschluss der Öffentlichkeit \*\*\***

**5. Verschiedenes**

Zu diesem Punkt liegt nichts vor.

**6. Zeitpunkt und Ort der nächsten Sitzung**

- 27. Juni 2023, 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/LÁSŃĀOLOLISTA/NĀRVAROLISTA**

<p>Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsedníctvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)</p>
<p>Paul Tang (Chair), Martin Hlaváček (2<sup>nd</sup> Vice-Chair), Kira Marie Peter-Hansen (3<sup>rd</sup> Vice-Chair)</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>Marek Belka, Aurore Lalucq, Andželika Anna Mozdzanowska, 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</p>

<p>209 (7)</p>
<p>216 (3)</p>
<p>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 dnevno red/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)</p>
<p></p>

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

- **Mr Ricardo Martner**, Commissioner of the Independent Commission for the Reform of International Corporate Taxation (ICRICT), former Chief Economist at the United Nations Economic Commission for Latin America and the Caribbean (ECLAC);
- **Mr Marcel Olbert**, Assistant Professor of Accounting at the London Business School;
- **Ms Anne-Laure Delatte**, Tenured researcher at the CNRS (Centre National de la Recherche Scientifique) and associate professor at PSL Dauphine University.

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 учасници/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/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 sihteeristöt/De politiska gruppernas sekretariat</p>	
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	

<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/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 PART DG PERS DG INLO DG TRAD DG LINC DG FINS DG ITEC DG SAFE</p>	Ivo VAN ES

<p>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</p>
<p>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</p>
<p>Laurin BERRESHEIM, Odila ESPOSITO, Anastasia KORSUNSKY, Alexandre MATHIS, Nerea PEREZ DEL BARRIO, Diogo PIANO NUNES, Benoit WETS</p>
<p>Сътрудник/Asistente/Asistent/Assistent/Assistenz/Βοηθός/Assistant/Assistente/Palīgs/Padējējas/Asszisztens/Asyistent/Pomočník/Avustajaja/Assistenten</p>
<p>Cinti TORRENS BERMO</p>

- \* (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/ Vīci 'Chairman'/Ondervoorzitter/Wiceprzewodniczący/Vice-Présidente/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/Ufficial/Ambtenaar/Urządник/Funcionário/Funcionar/Úradník/Uradnik/Virkamies/Tjänsteman

# COORDINATORS' MEETING

**Tuesday, 25 April 2023**

**16.45 to 18.00**

**Meeting room SPAAK 1A2**

**BRUSSELS**

## Summary of Coordinators recommendations

Present:

**Bureau:** Paul Tang (Chair)

**Coordinators:** Markus Ferber (Substitute EPP Coordinator)  
Aurore Lalucq (S&D Coordinator)  
Gilles Boyer (Renew Coordinator)  
Kira Marie Peter-Hansen (Greens Coordinator)

## ITEMS FOR DECISION

### A. 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 **objective** of this conference would be to 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.

The Coordinators took note of the preliminary draft programme. They agreed to organise this conference as a **one-day** event. A broad majority of Coordinators (all Coordinators but EPP) agreed to co-organise this event with the European Commission. The Conference would then be integrated and merged within the annual Tax Symposium of the Commission. All Coordinators but EPP highlighted the importance of including the Council in the conference in order to deepen inter-institutional cooperation. They however agreed that care should be taken in the involvement of the Council Presidency in view of the upcoming national elections. A possibility could be to hold the Conference in October.

They were invited to provide the Secretariat with written comments on the draft programme and suggestions for speakers to be invited.

### B. Annual Programming - Commission Work Programme (CWP)- FISC contribution to the Summary Report 2023

In the context of the annual programming cycle, the Chair of the CCC invited the Committees to provide their contributions to the Summary Report 2023 by 25 May 2023 at the latest.

The Coordinators held an exchange of views based on the draft proposal prepared by the FISC Secretariat.

They were invited to provide the Secretariat with written comments by **Wednesday, 3 May cob**. Based on the written contributions, a final consolidated version will be prepared and circulated for final comments with a view to being submitted to the ECON Coordinators at their meeting on 20 May.

### C. Programmes of the upcoming public hearings

The Coordinators endorsed the programmes for the following public hearings:

- The role of tax incentives in achieving EU policy goals” (27 June)



- One of the authors of “*Comparing tax incentives across jurisdictions: a pilot study*” (2019), Markus Meinzer, Mustapha Ndajiwo, Rachel Etter-Phoya, Maïmouna Diakit , **Tax Justice Network**.
- **Ana Cinta Gonz lez Cabral**, co-author of the report *Tax Incentives and the Global Minimum Corporate Tax: Reconsidering Tax Incentives after the GloBE Rules*, OECD Publishing, Paris, <https://doi.org/10.1787/25d30b96-en>
- **Dr. Tobias Hentze**, Head of State, Taxes, Social Security Research Unit, Institut der deutschen Wirtschaft K ln or **Oliver Nussbaum**, Global Head of Taxes and Duties, BASF SE and Chair of BDI Working Group for International Tax Issues

It was agreed that **Agustin Redonda** (Swiss Council of Economic Policies) would be invited as a back-up speaker, if one of the other invited speakers declines.

- “Tackling the role of enablers involved in facilitating tax evasion and aggressive tax planning in the European Union (SAFE)” (17 July)
  - Prof. **Emer Mulligan**, National University of Ireland, Galway
  - **Gabriela Figueiredo Dias**, Chair of the International Ethics Standards Board for Accountants (IESBA)
  - **Olivier Boutellis-Taft** - CEO Accountancy Europe

Given that the hearing is closely linked to an upcoming legislative proposal, a representative of DG TAXUD will be invited to react to the interventions by the speakers after their presentations.

- “New EU common system for the avoidance of double taxation and prevention of tax abuse in the area of withholding taxes” (19 September)
  - **Francis Weyzig**, Tax director CPB Netherlands
  - **Laetitia de la Rocque**, Director of Fiscal Affairs at AFEP (Association fran aise des entreprises priv es)
  - **An IBFD representative**

The date of this hearing has been scheduled in September in view of the upcoming legislative proposal on this topic.

A representative of DG TAXUD will be invited to react to the interventions by the speakers after their presentations.

- “Capital gains taxation in the EU” (25 October)

- **Daniel Bunn**, *President and CEO of Tax Foundation*
- **Stefanie Stantcheva**, *Professor of Political Economy at Harvard*
- **Ruud A. de Mooij**, *Division Chief for the Tax Policy Division of IMF's Fiscal Affairs Department.*

With a view to ensuring high presence of Members during these hearings, **Coordinators were reminded of their decision of 9 September 2021 that the participation of ECON Members in FISC meetings should be possible on an exceptional basis and limited to hearings.**

#### **D. Double Taxation of Ukrainians**

On 12 April, the first Inter-Committee Meeting of the European Parliament and the Verkhovna Rada of Ukraine took place during which Committee Chairs exchanged views on cooperation and assistance issues.

The Coordinators agreed to ask the negotiating team of the own-initiative report on taxation in times of crisis to assess and possibly address the issue of double taxation that some Ukrainian refugees might face because of working remotely for Ukrainian companies while residing in the EU. They decided to investigate whether the EPRS could provide a briefing on the matter or whether a study by the Policy Department is necessary.

Furthermore, a structured discussion with the Committee on Finance, Taxation and Customs Policy of the Verkhovna Rada could be envisaged in a later stage. At the invitation of the Chair of the Committee on Finance, Taxation and Customs Policy of the Verkhovna Rada, a bilateral meeting with the FISC Chair will take place in the coming weeks.

#### **E. Study on tax good practices**

The Coordinators decided to investigate whether a study on the double taxation of Ukrainians is necessary.

Otherwise, a majority of coordinators indicated support to conduct a study on good practices in the fight against tax avoidance should be requested. This study will look at what indicators exist that countries do well or do not well in the fight against tax avoidance. The aim would be to develop an objective empirical framework which could serve as a foundation for constructive engagement. This study could be presented at the High Level Conference on Taxation, depending on the timeline for the preparation of the study.

The analysis on whether a study on double taxation of Ukrainians by the EP services will be shared with Coordinators ahead of the next coordinators meeting to take a final decision.

#### **F. Mission to the UK and the Channel Islands (19 to 23 June 2023)**

The Coordinators endorsed the draft programme of the mission to London, United Kingdom and the Channel Islands.

#### **G. Mission to Singapore - Week 30 (July)**

The Coordinators endorsed the first general draft proposal for the programme of the mission.

Political groups were invited to send written contributions for suggestions of persons and stakeholders to invite. They were also invited to provide the Secretariat with the name of Members interested in taking part in this mission.

<b>ITEMS FOR INFORMATION</b>
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#### **H. Exchange of views with Commissioner Gentiloni**

The Coordinators took note that ECON will have an exchange of views with Commissioner Gentiloni in the context of the annual structured dialogue on taxation on Wednesday 28 June, from 15.30 to 17.00.

In addition, the annual exchange of views between Commissioner Gentiloni and the FISC Subcommittee is planned for Tuesday 19 September, from 16.00 to 17.30.

#### **I. PETI report following its mission to Washington DC on FATCA**

The Coordinators took note of the report as voted by the PETI Committee in March 2023, following the fact-finding visit to Washington D.C. (USA) from 18 to 22 July, 2022, to raise awareness and discuss about the impact of the US Foreign Account Tax Compliance Act (FATCA) on EU citizens.

#### **J. Any Other Business**

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

➤ Tuesday, 23 May 2023, 17.30 to 18.30

