



PROTOKOLL

Sitzung vom 27. Juni 2023, 15.00–18.30 Uhr

BRÜSSEL

Die Sitzung wird am Dienstag, 27. Juni 2023, um 15.00 Uhr unter dem Vorsitz von Markus Ferber (erster stellvertretender Vorsitzender) eröffnet.

27. Juni 2023, 15.00–16.30 Uhr

1. Annahme der Tagesordnung

FISC_OJ(2023)0627_1

Die Tagesordnung wird angenommen.

2. Mitteilungen des Vorsitzes

Der Vorsitzende macht folgende Mitteilungen:

Die Zusammenfassung der Empfehlungen der Koordinatoren aus ihrer Sitzung vom 23. Mai 2023 ist dem vorliegenden Protokoll als Anlage beigefügt.

Die Empfehlungen der Koordinatoren gelten als vom Unterausschuss gebilligt.

3. Öffentliche Anhörung zum Thema „Die Rolle von Steueranreizen bei der Verwirklichung der politischen Ziele der EU“
FISC/9/12190

Gastredner:

- **Dr. Markus Meinzer**, Direktor für Politik bei „Tax Justice Network“, Mitverfasser von „Comparing tax incentives across jurisdictions: a pilot study (2019)“ (Vergleich von Steueranreizen in verschiedenen Zuständigkeiten: ein Pilotprojekt (2019))
- **Dr. Ana Cinta González Cabral**, Ökonomin am Zentrum für Steuerpolitik und Steuerverwaltung, Abteilung für Steuerpolitik und Statistik (OECD), Mitverfasserin des Berichts über das Thema „Tax Incentives and the Global Minimum Corporate Tax: Reconsidering Tax Incentives after the GloBE Rules“ (Steuerliche Anreize und der globale Mindestkörperschaftssteuersatz: Überdenken von Steueranreizen nach den GloBE-Regeln)
- **Dr. Björn Kauder**, leitender Ökonom für Finanz- und Steuerpolitik, Institut der deutschen Wirtschaft Köln

Die Redner geben Erklärungen ab.

Mitglieder: Niels Fuglsang, Aurore Lalucq, Luděk Niedermayer.

Die Redner beantworten Fragen der Mitglieder.

27. Juni 2023, 16.30–17.00 Uhr

Die Sitzung wird um 16.30 Uhr unter dem Vorsitz von Martin Hlaváček (zweiter stellvertretender Vorsitzender) fortgesetzt.

4. Eine weitere Reform der Vorschriften zur Unternehmensbesteuerung
ECON/9/10192

Berichterstatte(r)in:

Isabel Benjumea Benjumea (PPE)

AM – PE751.609v01-00

- Prüfung des Entwurfs eines Berichts

Beschluss: Prüfung des Entwurfs eines Berichts

Es sprechen: Isabel Benjumea Benjumea, Aurore Lalucq, Martin Hlaváček, Claude Gruffat, Manon Aubry.

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

27. Juni 2023, 17.00–18.30 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

- 17. Juli 2023, 15.00–18.30 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 REĢISTRSDALYVIŲ SAŖAŠAS/
JELENLĒTI ĪV/REĢISTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČIH/LÄSNÄOLOLISTA/NÄRVAROLISTA**

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| Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjetništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezydium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*) |
| Paul Tang (Chair), Martin Hlaváček (2 nd Vice-Chair), Kira Marie Peter-Hansen (3 rd Vice-Chair) |
| Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselek/Membri/Leden/Poslowie/Deputados/Deputați/Jäsenet/Ledamöter |
| Manon Aubry, Markus Ferber, Aurore Lalucq, Luděk Niedermayer, 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 |
| Isabel Benjumea Benjumea, Claude Gruffat, Joachim Schuster |

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| 209 (7) |
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| 216 (3) |
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| 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/Točka UL/Esityslistan kohta/Punkt på föredragningslistan) |
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Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebētāji/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

- **Dr Markus Meinzer**, *Director of Policy at the Tax Justice Network, co-author of “Comparing tax incentives across jurisdictions: a pilot study (2019)”*
- **Dr Ana Cinta González Cabral**, *Economist at the Centre for Tax Policy and Administration, Tax Policy and Statistics Division (OECD), co-author of the report “Tax Incentives and the Global Minimum Corporate Tax: Reconsidering Tax Incentives after the GloBE Rules”*
- **Dr Björn Kauder**, *Senior Economist for Financial Policy and Tax Policy, Institut der deutschen Wirtschaft Köln (German Economic Institute)*

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/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/Istítuzjonijiet 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/Ini účastnici/Drugi udeleženci/Muut osallistujat/Övriga deltagare

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| <p>Секретариат на политическите групи/Secretaría de los Grupos políticos/Sekretariát politických skupin/Gruppenes sekretariat/ Sekretariat der Fraktionen/Fraktsioonide sekretariaat/Γραμματεία των Πολιτικών Ομάδων/Sekretariats 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/Sekretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Poliittisten ryhmien sihteeristö/ De politiska grupernas 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 | |

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| <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> | |
| <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 |

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| <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/Pomočnik/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

Summary of Coordinators recommendations

Present:

Bureau: Paul Tang (Chair)

Coordinators: Lidia Pereira (EPP Coordinator)
Isabel Benjumea (Substitute EPP Coordinator)
Aurore Lalucq (S&D Coordinator)
Gilles Boyer (Renew Coordinator)
Kira Marie Peter-Hansen (Greens Coordinator)
Andželika Możdżanowska (ECR Coordinator)

ITEMS FOR DECISION

A. High Level Conference on Taxation

The Coordinators held an exchange of views on a draft programme.

In line with their decision taken on 25 April 2023, all coordinators (but EPP) confirmed their wish to organise a full day conference co-hosted with the European Commission, the Council and with the participation of national parliaments followed by half a day dedicated to technical workshops organised by the Commission only. The full day conference will take place in the European Parliament's premises. The event totalling 1,5 day will be organised on 25-26 October or 29- 30 November. Both days would be open to national parliamentarians, as well as the wider public audience.

The Coordinators agreed to organise 4 panels on the following themes: Tax Mix for the Future, Decision-making on taxation – combining the national, EU and international level, Corporate Income Taxation and Competitiveness Vs Fairness: what role can taxation play? This last panel should also address the issue of intergenerational fairness.

They also agreed to invite a Minister representing the Spanish and Belgian Council Presidencies as well as the OECD Secretary General.

The secretariat was invited to liaise with the Commission to prepare the conference and its programme.

Coordinators were invited to submit by 30 May suggestions for possible other speakers by written procedure. A concept note to share with invited speakers, will be circulated for comments by the FISC Secretariat.

B. Gender Mainstreaming Action Plan (*Annex I*)

Ms Kira Peter-Hansen presented the draft implementation report for the period from May 2022 to May 2023 prepared with Ms Monica Semedo, both FISC representatives in the Gender Mainstreaming Network.

The implementation report was adopted without comments (See annex I at this end of this summary).

C. Mission to Singapore - Week 30 (24 - 28 July)

The Coordinators endorsed a draft programme for the mission to Singapore. Coordinators decided to look into the possibility of inviting representatives of NGOs, either in person or virtually, before or during the mission.

D. Mission to Washington D.C. - Week 44 (30 October - 2 November)

The Coordinators were requested to submit their priorities of possible topics to be discussed and interlocutors to meet by 30 May. They also were invited to provide the Secretariat with the name of Members interested in taking part in this mission.

E. Request from the ECR Coordinator on the VAT treatment of vouchers

The Coordinators agreed to invite the negotiating team on the VAT in the Digital Age Package to send a letter to Commissioner for Economy, Paolo Gentiloni, in charge of Directorate-General Taxation and Customs Union, insisting on the delivery of the assessment report on the application of the VAT Directive as regards the VAT treatment of vouchers for goods or services.

F. Study on good tax practices and briefing on possible double taxation faced by Ukrainians

The Coordinators:

- invited the rapporteur on the INI report on "taxation in times of crisis" to request EPRS to prepare a briefing at short notice on potential double taxation faced by Ukrainians;
- agreed to request a study on good tax practices to be prepared by the Policy department.

ITEMS FOR INFORMATION

G. Mission to the UK and its Crown Dependencies (19 to 22 June 2023)

The Coordinators took note of the draft programme for the mission to UK and its Crown Dependencies (Guernsey & Jersey).

H. Possible cooperation between committees of the Verkhovna Rada of Ukraine and FISC

The Coordinators took note of the joint letter sent by the Chairs of BUDG, CONT and FISC replying to the request from Mr Danylo Getmantsev, Head of Verkhovna Rada of Ukraine Committee on Finance, Taxation and Customs Policy to organise a joint meeting.

A bilateral meeting between the FISC Chair and the Head of Verkhovna Rada of Ukraine Committee on Finance, Taxation and Customs Policy took place on 24 May. Coordinators will be debriefed at the next meeting.

I. Change in the speaking order in FISC

Following a change in the composition of political groups, the ECR group now counts more Members than the ID group.

In line with the FISC working methods endorsed by Coordinators on 10 November 2020, the speaking order in FISC will be modified and reflect the plenary order, i.e. EPP, S&D, Renew, Greens/EFA, ECR, ID, The Left. This change will apply during hearings, exchanges of views as well as discussions on reports/opinions (for the shadow rapporteurs).

J. Any Other Business

None.

K. Time and date of next Coordinators' meeting

- Tuesday, 27 June 2023, 17.30 to 18.30

**FISC Action Plan on Gender Mainstreaming:
Background and assessment of progress after one
year of implementation
May 2023**

In line with the European Parliament's commitment to incorporate a gender perspective in all its activities, the coordinators of the FISC Subcommittee adopted a Gender Mainstreaming Action Plan on 25 May 2021. The plan foresees that its implementation is followed regularly by the Members responsible for gender mainstreaming and that the results will be presented in an annual report. The present implementation report covers the period between May 2022 and May 2023.

The implementation of the Action Plan over the past year has been acceptable. As regards the organisation of the Subcommittee's work, the selection of speakers when organising hearings and workshops was aimed at ensuring gender balance. Overall 36% of speakers were female over the period from May 2022 to May 2023, compared to 41% over the period from May 2021 to May 2022. The Subcommittee should invest further efforts to achieve gender balance in this area. For a detailed assessment see the attached Gender Balance Scoreboard.

Three missions (Dublin, Luxembourg and Bern) were organized in the period between May 2022 and May 2023. The overall share of female Members participating in these missions was 42% compared to 31% in the missions organized between May 2021 and May 2022. As regards the distribution of reports, 22% of rapporteurs and shadow rapporteurs were female in the past year, compared to 29% in the previous year. This share of female rapporteurs and shadow rapporteurs or participants in missions needs to be seen against the background that only 28,8% of FISC Members and Substitutes are female.

As of May 2023, the staff of the FISC Secretariat consists of one head of unit, four administrators (AD) and three assistants (AST). The proportion of women in the overall Secretariat staff amounts to 50%. Two AD posts had become vacant in the period May 2022 to May 2023 and were filled in December 2022 and January 2023. One AST post was filled in June 2022. The share of women in AD posts passed from 0% to 25% compared to the previous year and remained at 100% in AST posts. In total, the FISC Secretariat had two Schumann trainees, of which one was female.

In the area of policies, the gender perspective has played no significant role in any report, study, workshop, hearing or exchange of views. Due to a lack of resources in DG COMM, it was not possible to prepare a video compiling statements from several female FISC Members active in the tax area in the context of the Parliament's annual Gender Equality Week. Instead, Members were invited to publish individual video statements on Twitter, which were re-tweeted by the FISC Subcommittee's Twitter account.