



PROCÈS-VERBAL

Réunion du 17 juillet 2023, de 15 heures à 17 heures

BRUXELLES

La séance est ouverte le 17 juillet 2023 à 15 heures sous la présidence de Paul Tang, président.

17 juillet 2023, de 15 heures à 16 h 15

1. Adoption de l'ordre du jour

FISC_OJ(2023)0717_1

L'ordre du jour est adopté.

2. Communications de la présidence

Le président communique les informations ci-après.

Le résumé des recommandations des coordinateurs de la réunion du 27 juin 2023 figure en annexe au présent procès-verbal.

Ces recommandations sont réputées approuvées par la sous-commission.

3. Audition publique intitulée «S'attaquer au rôle des personnes facilitant l'évasion fiscale et l'optimisation fiscale agressive dans l'Union européenne (SAFE)»

FISC/9/12380

Intervenants invités:

- **Gabriela Figueiredo Dias**, *présidente de l'International Ethics Standards Board for Accountants*

- **Olivier Boutellis-Taft**, *directeur général de Accountancy Europe*
- **Ivan Lazarov**, *associé de recherche, Bureau international de la documentation fiscale (IBFD)*

Les intervenants invités s'expriment.

Members: Niels Fuglsang, Kira Marie Peter-Hansen, Paul Tang, Aurore Lalucq.

Les intervenants répondent aux questions des membres de la sous-commission.

17 juillet 2023, de 16 h 15 à 16 h 40

4. Le rôle de la politique fiscale en temps de crise ECON/9/11990

Rapporteure:

Kira Marie Peter-Hansen (Verts/ALE)

AM – PE751.573v01-00

- Examen du projet de rapport

Décision: examen d'un projet de rapport

- Délai de dépôt des amendements: **1^{er} septembre 2023, 10 heures**

Interviennent: Kira Marie Peter-Hansen, Lídia Pereira, Evelyn Regner, Martin Hlaváček, Paul Tang, Andželika Anna Możdżanowska, José Gusmão.

17 juillet 2023, de 16 h 40 à 17 heures

5. Poursuite de la réforme des règles d'imposition des sociétés ECON/9/10192

Rapporteure:

Isabel Benjumea Benjumea (PPE)

AM – PE751.609v01-00

- Examen des amendements

Décision: Examen des amendements

Interviennent: Paul Tang, Isabel Benjumea Benjumea, Pedro Marques, Martin Hlaváček, Kira Marie Peter-Hansen, Andželika Anna Możdżanowska.

6. Divers

Néant.

7. Date de la prochaine réunion

- 19 septembre 2023, de 15 heures à 18 heures (Bruxelles)

**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 REĢISTRŠ/DALYVIŲ SAŖAŠAS/
JELENLÉTI ÍV/REGĪSTRU TA' ATTENDENZA/PRESENTIELIJST/LISTA OBECNOŠCI/LISTA DE PRESENÇAS/
LISTĂ DE PREZENȚĂ/PREZENČNÁ LISTINA/SEZNAM NAVZOČIH/LÄSNÄOLOLISTA/NÄRVAROLISTA**

<p>Бюро/Mesa/Předsednictvo/Formandskabet/Vorstand/Juhatus/Προεδρείο/Bureau/Predsjedništvo/Ufficio di presidenza/Prezidijs/ Biuras/Elnökség/Prezidium/Birou/Predsednictvo/Predsedstvo/Puheenjohtajisto/Presidiet (*)</p>
<p>Paul Tang (P), Markus Ferber (1st VP), Martin Hlaváček (2nd VP), Kira Marie Peter-Hansen (3rd VP), Othmar Karas (4th VP)</p>
<p>Членове/Diputados/Poslanci/Medlemmer/Mitglieder/Parlamendiliikmed/Βουλευτές/Members/Députés/Zastupnici/Deputati/Deputāti/ Nariai/Képviselek/Membri/Leden/Posłowie/Deputados/Deputați/Jäsenet/Ledamöter</p>
<p>José Gusmão, Pedro Marques, Luděk Niedermayer, Lídia Pereira</p>
<p>Заместници/Suplentes/Náhradníci/Stedfortrædere/Stellvertreter/Asendusliikmed/Αναπληρωτές/Substitutes/Suppléants/Zamjenici/ Supplenti/Aizstājēji/Pavaduojantysnariai/Pötagok/Sostituti/Plaatsvervangers/Zastępcy/Membros suplentes/Supleanți/Náhradníci/ Namestniki/Varajäsenet/Suppleanter</p>
<p>Isabel Benjumea Benjumea, Niels Fuglsang, Evelyn Regner</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 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)</p>

Наблюдатели/Observadores/Pozorovatelé/Observatører/Beobachter/Vaatlejad/Παρατηρητές/Observers/Observateurs/Promatrači/Osservatori/Novērotāji/Stebėtojai/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/Εsimehe 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

- Ms Gabriela Figueiredo Dias, *Chair, International Ethics Standards Board for Accountants*
- Mr Olivier Boutellis-Taft, *CEO, Accountancy Europe*
- Mr Ivan Lazarov, Research Associate, *International Bureau of Fiscal Documentation (IBFD)*

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 (*)

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/Druzi sudionici/Altri partecipanti/Citi klātesošie/Kiti dalyviai/Más résztvevők/Partecipanti ohra/Andere aanwezigen/Inni uczestnicy/Outros participantes/Alți participanți/Ini účastníci/Druzi 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/Sekretariats of political groups/Secrétariat des groupes politiques/Tajništva klubova zastupnika/Segreteria gruppi politici/Politisko grupu sekretariāts/Frakciju sekretoriai/Képviseletcsoportok titkársága/Sekretarjat gruppi poliitiçi/Fractiesecretariaten/Sekretariat Grup Politycznych/Sekretariado dos grupos políticos/Secretariate grupuri politice/Sekretariát politických skupin/Sekretariat političnih skupin/Poliittisten ryhmien sihteeristö/De politiska gruppernas 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/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 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/Direção-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	

<p>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 Jurídico/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/Komitato sekretoriatas/A bizottság titkársága/Sekretarjat tal-kumitat/Commissiesecretariaat/Sekretariat komisji/Sekretariado da comissão/Secretariat 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/Avustaja/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-Presidente/Vicepreşedinte/Podpredseda/Podpredsednik/Vaara puheenjohtaja/Vice ordförande
- (M) = Член/Miembro/Člen/Medlem/Mitglied/Parlamendiliige/Βουλευτής/Member/Membre/Član/Membro/Deputāts/Narys/Képviselő/Membru/Lid/Członek/Membro/Membru/Člen/Poslanec/Jāsen/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, 27 June 2023
17.00 to 18.30
Meeting room SPAAK 4B1
BRUXELLES

Summary of Coordinators recommendations

Present:

Bureau: Paul Tang (Chair)

Coordinators: Lidia Pereira (EPP Coordinator)
Aurore Lalucq (S&D Coordinator)
Gilles Boyer (Renew Coordinator - by written statement)
Kira Marie Peter-Hansen (Greens Coordinator)

ITEMS FOR DECISION

A. High Level Conference on Taxation

On 8 June 2023, the CoP granted its authorisation to hold the conference on 25 October 2023. The Conference will be co-hosted with the European Commission.

The Commission will host workshops during half a day on 24 October 2023. The Coordinators had a general discussion on the list of suggested speakers and concept notes that were circulated ahead of the meeting.

They agreed on the list of suggested speakers and concept notes after a written consultation. They underlined that the overall composition of speakers as well as the distribution of keynote speeches should be balanced from a gender perspective. The EPP Coordinator called to ensure a political balance in the composition of the panels of the conference.

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

The Coordinators endorsed the draft programme for the mission to Singapore.

They were further invited to submit suggestions of relevant NGOs active in Singapore or in the region of Singapore, which could be met during or ahead of the mission.

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

The Coordinators endorsed the draft programme for the mission to Washington.

They further decided that a representative of the United Nations should be invited to discuss the work of the UN Committee on Taxation. Senator Bill Cassidy will be invited if one of the other Senators on the programme is not available.

D. Follow-up of the preliminary bilateral meeting between the Head of the Verkhovna Rada of Ukraine Committee on Finance, Taxation and Customs Policy and the FISC Chair

A majority of the Coordinators supports the creation of a standing team of MEPs responsible for the relations with Verkhovna Rada of Ukraine. The first online exchange of views between the Members of this group and the Rada Committee on Finance, Taxation and Customs Policy shall be organised to better understand the specific needs of the Rada Committee in the tax area and later define the way forward of cooperation.

Furthermore, taking into account the information from the European

Commission on the possible access to FISCALIS by the Rada, the Chair will inform his counterpart and, concerning the issue of double taxation, reiterate the request on their assessment as regards the number of Ukrainian citizens affected by this situation and their estimation of the revenue loss for the Ukrainian budget.

After the first meeting of the standing team for the relations with Rada and their counterparts, Coordinators will assess the need to establish a regular contact between the Group Political Advisors, FISC Secretariat and their counterparts in the Rada (using, as referred, the same model of the relations with Washington).

E. Follow-up to INI reports - Preparation of the exchange of views with Commissioner Gentiloni on 19 September 2023

The FISC Subcommittee has invited Commissioner Gentiloni to an exchange of views on tax matters, which will take place on 19 September 2023.

The Coordinators took note of:

- the monitoring table containing the Commission's follow-up to the EP resolutions adopted since the creation of FISC as well as ;
- the State of Play of Tax Proposals announced by the Commission since the beginning of the legislature

They decided not to send to the Commission written questions ahead this exchange of views.

F. Policy Coherence for Development (PCD) Network – Appointment of FISC Member

By a letter of 22 May 2023, the Chair of the DEVE committee has invited the FISC Subcommittee to appoint a Member to represent FISC in the PCD mainstreaming network.

As no Member who is both member of FISC and DEVE is available for this role, groups will be given another chance to indicate whether they are interested to participate in this network.

ITEMS FOR INFORMATION

G. Exchange of views with the Chair of the Code of Conduct Group on Business Taxation

The Coordinators took note that the exchange of views with the Chair of the Code of Conduct Group on Business Taxation is Ms Maria José Garde, will take place on Thursday, 30 November 2023, from 9.00 to 10.30 (**new slot added in the FISC annual calendar 2023**).

H. Any Other Business

I. Time and date of next Coordinators' meeting

- Thursday, 7 September 2023, 9:00 to 10:30