

TAXE Committee
List of documents requested¹

18/05/2015

Commission

***27 March 2015 - Addressed to Ms Margrethe Vestager
Commissioner for Competition - answer received 29 April 2015***

- a list - and a summary overview - of all tax rulings or other measures similar in nature or effect either formally notified to the Commission in the framework of Art. 108 TFEU or otherwise brought to its attention, and of those not formally notified but processed by DG COMP since 1991. This list should contain the various consecutive procedural steps, including decisions not to investigate and the outcome of the Commission's examination, and eventually that of the Court of Justice;
- the questionnaire sent to all Member States on 17 December 2014 in the context of the information enquiry on the tax rulings that they gave between 2010 and 2013 (without the replies), and any element regarding the procedure related to that enquiry (deadline given to the Member States, expected finalisation of the analysis, etc.), including expected possible follow up.

***22 April 2015- Addressed to Ms Marianne Klingbeil
Deputy Secretary-General in charge of Institutional and Administrative Policies
-partial answer received 7 May 2015***

- Meeting documents and minutes of the following meetings:
 - Working Party IV – direct taxation (since 1.1.2010)
 - Tax Policy Group
 - The EU Joint Transfer Pricing Forum;
- European Commission documents (including minutes) concerning the EU Code of Conduct Group for Business Taxation;
- The latest European Commission report on the actions taken by it in the field of tax aid (direct business taxation);
- The latest European Commission report on the functioning of the Savings Tax Directive;
- The outcome of the Public consultation of the European Commission on a review of Regulation (EC) N° 1889/2005 on 'controls of cash entering or leaving the Community' (once available);
- European Commission documents concerning the actions taken in the promotion of good governance principles towards third countries in the field of corporate taxation;
- An overview of features of the corporate tax systems in the EU Member States and of the relevant third countries that might be deemed to fit the criteria set out in the European Commission recommendation of 6.12.2012 on aggressive tax planning;
- Any available document giving an analytical overview of the resources and effectiveness of the national tax authorities in the EU Member States, and of their judiciary, with a view to identifying best practices;
- The latest assessment by the European Commission of the implementation of Council Directive 2011/16/EU article 9 and 77/799/EEC article 4 since 1991;

¹ All official letters requesting information have been made public on the TAXE website:
[http://www.europarl.europa.eu/committees/en/taxe/publications.html?tab=Official Letters](http://www.europarl.europa.eu/committees/en/taxe/publications.html?tab=Official+Letters)

Council

22 April 2015 - Addressed to Mr Uwe CORSEPIUS Secretary-General

- Meeting documents and minutes of the ECOFIN meetings when dealing with corporate taxation, tax avoidance, unfair tax practices and BEPS (since 1.1.2010).
- All documents, including minutes of meetings of the following Council working parties :
 - Economic and Financial Committee (since 1.1.1991), in cases where the Committee has discussed corporate taxation, tax avoidance, unfair tax practices and BEPS);
 - Economic Policy Committee (since 1.1.01991), in cases where the Committee has discussed corporate taxation, tax avoidance, unfair tax practices and BEPS);
 - Working Party on Tax Questions (since 1.1.1991);
 - Code of Conduct Group on Business Taxation (including all room documents).

Member States

23 April 2015 - Sent via Permanent Representations

- Action taken or planned at national level to increase transparency in the area of corporate taxation.
- Action taken or planned at national level to limit corporate tax base erosion and profit shifting.
- Overview (including date and name of company) of all tax rulings issued since 1991
- All information since 1.1.2010 shared with other Member States according to Council Directives 2011/16/EU article 9 and 77/799/EEC article 4.
- National list, if defined, of non-cooperative tax jurisdictions and its evolution and justification.
- A list of current international tax treaties having an effect to reduce corporate tax rates.
- Total number of staff of local and national tax authorities dealing with corporate taxation.
- Only from Luxembourg - Full report Krecké

National Parliaments

22 April 2015 -Sent via Directorate for Relations with National Parliaments, Legislative Dialogue Unit

- As a starting point, we would like to know whether your Committee has been working on problems caused by tax evasion and tax avoidance within your country or elsewhere.
- Is your Committee either informed or consulted on administrative practices such as tax rulings?
- Has it ascertained that some multinational companies have managed to transfer profits generated by those activities located in your country?
- I would like to emphasise that our questions concern relevant texts and practices, but are not related to any specific company files that may be bound by confidentiality in tax matters.