



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

The Director-General

Brussels, 14 September 2015
TAXUD/R2/HZ/VG - Ares(2015)4208294

Mr Alain Lamassoure
President Special Committee on Tax
Rulings and Other Measures Similar
in Nature or Effect
Building Altiero Spinelli
13 E105
60, rue Wiertz
B - 1047 BRUSSELS

Dear Sir,

Further to the letter of Commissioner Moscovici of last 31 August replying to your request of missing documents, I would like to provide further information regarding the documents which the Commission could not provide to the TAXE Committee.

In the above letter, it was offered, if the consultation of those documents was to be considered essential to the work of the Committee, to discuss and possibly set up modalities for the consultation of those documents which would provide Member States with guarantees that the confidentiality of the documents will be ensured and therefore should enable them to provide their agreement on the access to the information.

This necessary agreement from the Member States stems from the provisions of the Interinstitutional Agreement (point 2.1; in Annex II.) which, moreover, and beyond the normal transfer of documents, provides for possible arrangements between our respective Institutions (point 2.3. in Annex II) to facilitate access to confidential information.

In that context, my services are willing to negotiate an arrangement with the TAXE Committee. In accordance with the Interinstitutional agreement, we propose to organise a meeting in camera, in the premises of the Commission. During that meeting, some members of the Committee would have the possibility to consult the documents.

In order to respect the confidentiality of the documents, some measures would have to be set up to ensure that the documents are not reproduced or made available to a third party in the course of the meeting. Moreover, the members of the Committee could only examine the documents further to a solemn declaration that they would not divulge the information contained in these documents to any third party.

Should you agree on the above way forward, I propose to instruct our respective services to work out the detailed modalities of the arrangement. In parallel, I will investigate whether and under what conditions, Member States would lift their reservations following the conclusion of the arrangement.

Yours faithfully,



Heinz Zourek