

## **Annex VI)**

The note below providing an overview of recent, on-going or future studies/briefing papers in the area of corporate taxation was circulated to coordinators on 12 May 2015.

### **BACKGROUND**

The following studies have been requested from the Policy Department A related to the TAXE Committee work:

- Analysis of nominal vs. effective corporate tax rates applied by biggest firms in all Member States and an overview of tools/instruments/methods of aggressive tax planning;
- Legal study on the impact on Member States deriving from activity of third countries, overseas territories and Crown dependencies, in the areas covered by the TAXE mandate;
- Overview of existing EU/national legislation on topics covered by the TAXE mandate;
- Overview of legislation practices regarding exchange of information between national tax administrations on tax matters;
- Summary of tax ruling and state aid law at EU and national levels;
- Existing EU/national law on patent boxes/IP/royalties and all other tools/instruments/methods of aggressive tax planning + any anti-BEPS measures in place;
- Third-country dimension: any anti-tax haven measures in place and practice of including e.g. good tax governance in trade agreement;
- All soft law in all of the above areas.
- Country specific briefings regarding countries TAXE Committee will visit concerning the matters covered by the TAXE mandate.

### **POLICY DEPARTMENT A**

The expert advice from Policy Department A will be delivered through a variety of formats, ranging from briefings to workshops. Policy oriented, they aim to feed directly into the legislative work of TAXE and ECON, have a comprehensive nature, and are tailored to the information needs of the Members of those parliamentary committees.

#### **TAXE Committee:**

1. **Analysis of normal vs. effective corporate tax rates applied by biggest firms in all Member States and an overview of tools/instruments/methods of aggressive tax planning.** The topic is covered by a briefing (author: John Vella, Oxford University).(End of June)
2. **Impact on Member states deriving from activity of third countries overseas territories and Crown dependencies in the areas covered by TAXE mandate.** The topic is covered by a briefing (author: Jeffrey Owens, Vienna Tax Institute, former Head OECD Tax Office). (End of June).

3. **Overview of existing EU and national legislation on topics covered by TAXE mandate.** The topic is covered by a briefing (author: Elly Van de Velde, Hasselt and Antwerp University). (End of June).
4. **Overview of legislation practices regarding exchanging of information between national tax administrations on tax matters.** The topic is covered by a briefing (author: Roman Seer, Bochum University). (End of June).
5. **Summary of tax ruling and State aid law at EU and national level.** The topic is covered by a Workshop and by a briefing (author Elly Van de Velde, Hasselt and Antwerp University; Raymond Luja, Maastricht University). (End of June).
6. **Third-country dimension: any anti-tax haven measures in place and practice of including e.g. good tax governance in trade agreement.** The topic is covered by a briefing (author: Jeffrey Owens, Vienna Tax Institute, former Head OECD Tax Office). (End of June).
7. **Existing EU and national law on patent boxes/IP/royalties and all other tools/instruments/methods of aggressive tax planning; any anti-BEPS measures in place.** The topic is covered by a briefing (author: Lisa Evers, Mannheim University). (End of June).

ECON Committee:

8. **Corporate tax practices and aggressive tax planning in the EU.** The topic is covered by a briefing (author: John Vella, Oxford University). (End of June).
9. **Use and effects of tax rulings in the EU.** The topic is covered by a briefing (author: Elly Van de Velde, Hasselt and Antwerp University). (End of June).
10. **Role and functioning of certain EU groups in the area of taxation.** The topic is covered by a briefing (author: Elly Van de Velde, Hasselt and Antwerp University). (End of June).
11. **Taxation issues in international fora, in particular OECD's Base Erosion and Profit Shifting (BEPS) Project.** The topic is covered by a briefing (authors: Fuest, Spengel, Finke, Heckemeyer, Nusser, ZEW Institute; Dharmapala, IMF). (End of June).
12. **EU Impact on third countries regarding good tax governance.** The topic is covered by a briefing (author: Jeffrey Owens, Vienna Tax Institute, former Head OECD Tax Office). (End of June).

**EUROPEAN PARLIAMENTARY RESEARCH SERVICE**

ECON Committee:

**European added value assessment.** The topic is covered by a study (author: Dover & Jones - First part June 2015, second part within 30 calendar days once the legislative proposals have been made available).

- How much aggressive corporate tax planning and tax evasion costs to the EU as lost tax income?
- What is the cost of corporate tax evasion and aggressive tax avoidance at EU-level?
- What is the potential EU added value in addressing this lack of transparency, coordination and convergence at EU level?
- Macro-economic impact at single Member State level. Identify the channels through which spill-overs operate. What are the spill-over effects both within and outside the EU?
- Do tax deals lead to a collective (in)efficiency?
- (second part) European added value assessment of the proposed measures - What would be the macroeconomic/welfare impact of these measures at EU level?

European Added Value Assessments evaluate the potential impact of the proposals specified in the legislative own-initiative report and provide justification in support of the proposed measures.

#### **OTHER RECENT/FUTURE RELATED STUDIES/BRIEFING PAPERS**

- DG TAXUD in the European Commission will soon finalise a corporate taxation study it has commissioned. The study could be available around mid-June.
- Planification fiscale agressive – EPRS (May 2015)  
<http://www.eprs.sso.ep.parl.union.eu/lis/lisrep/09-Briefings/2015/EPRS-Briefing-556982-Planification-fiscale-agressive-FINAL.pdf>
- The tax policy debate – EPRS (March 2015)  
<http://www.eprs.sso.ep.parl.union.eu/lis/lisrep/09-Briefings/2015/EPRS-AaG-551341-Tax-policy-debate-FINAL.pdf>
- Tax policy in the EU - Issues and challenges –EPRS (February 2015)  
[http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/549001/EPRS\\_IDA\(2015\)549001\\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/549001/EPRS_IDA(2015)549001_EN.pdf)