

*The European Parliament,*

- having regard to the proposal by the Conference of Presidents,
  - having regard to the decision of the Commission to investigate tax ruling practice under EU state aid rules in all Member States,
  - having regard to the obligation of all Member States under EU taxation rules to communicate to other Member States, by spontaneous exchange, information on tax rulings, in particular if there may be a loss of tax in another Member State or a saving of tax may result from artificial transfers of profits within groups of enterprises,
  - having regard to Rule 197 of its Rules of Procedure,
  - having regard to its resolution of 25 November 2015 on tax rulings and other measures similar in nature or effect<sup>1</sup>,
1. Decides to set up a special committee on tax rulings and other measures similar in nature or effect to examine practice in the application of EU state aid and taxation law in relation to tax rulings and other measures similar in nature or effect issued by Member States, if such practice appears to be the act of a Member State or the Commission, and on harmful corporate tax regimes and practices at European and international level:
    - a) to fully build on and complete the remaining work carried out by the TAXE special committee in particular to address unresolved issues highlighted in its resolution of 25 November 2015 on tax rulings and other measures similar in nature or effect and to access relevant documents for its work, including the minutes of the Code of Conduct Group, to make the necessary contacts and hold hearings with international, European and national institutions and fora, the national parliaments and governments of the Member States and third countries, as well as representatives of the academic community, business and civil society, including the social partners, in close cooperation with the standing committees;
    - b) to follow up the implementation of the TAXE report recommendations by the Member States and the competent European institutions; to follow up on on-going work of international institutions including the OECD and G20 while fully respecting ECON committee competences regarding taxation matters.
  2. For that purpose, decides that the special committee shall be vested with the following powers:
    - a) to analyse and examine practice in the application of Article 107(1) of the Treaty on the Functioning of the European Union (TFEU) regarding tax rulings and other measures similar in nature or effect issued by Member States since 1 January 1991;
    - b) to analyse and assess the Commission's practice of keeping under constant review, pursuant to Article 108 TFEU, all systems of aid existing in Member States, proposing to the Member States appropriate measures required by the progressive development or by the functioning of the internal market, checking whether aid granted by a State or through State resources is compatible with the internal market

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<sup>1</sup> Texts adopted P8\_TA(2015)0408

and not misused, deciding that the State concerned is to abolish or alter such aid within a certain period of time, and referring the matter to the Court of Justice of the European Union if the State concerned does not comply, which has allegedly resulted in a high number of tax rulings incompatible with EU state aid rules;

- c) to analyse and examine compliance by Member States since 1 January 1991 with obligations set out in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union(1) , regarding the obligation to cooperate and provide all necessary documents;
  - d) to analyse and examine compliance with the obligations set out in Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation and taxation of insurance premiums(2) and Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC(3) , regarding communication by Member States to other Member States since 1 January 1991, by spontaneous exchange, of information on tax rulings;
  - e) to analyse and assess the Commission's practice as regards the proper application of Directives 77/799/EEC and 2011/16/EU regarding communication by Member States to other Member States, by spontaneous exchange, of information on tax rulings;
  - f) to analyse and assess compliance by the Member States with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, such as fulfilment of the obligations to facilitate the achievement of the Union's tasks and to refrain from any measure which could jeopardise the attainment of the Union's objectives, given the alleged large scale of aggressive tax planning facilitated by Member States, and the likely significant consequences this has had on public finances of and in the EU;
  - g) to analyse and assess aggressive tax planning carried out by companies established or incorporated in the Member States, also regarding the third-country dimension including the exchange of information with third countries in this respect;
  - h) to make any recommendations that it deems necessary in this matter;
3. Decides that the special committee shall have 45 members (as the TAXE committee currently has);
  4. The structure of the Special Committee on tax rulings and other measures similar in nature or effect (TAXE) should be kept in the new special committee;
  5. Decides that the term of the office of the special committee shall be 6 months, beginning on 2 December 2015;
  6. Considers it appropriate that the special committee present a resolution or a report drafted by two co-rapporteurs to sum up its work.