



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION

The Director-General

Brussels, 22 March 2016  
TAXUD/R2/VG/Ares(2016)

Mr Alain Lamassoure  
President of the Special Committee  
on tax rulings and other measures  
similar in nature or effect  
Bâtiment Altiero Spinelli 13E105  
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Dear Mr Lamassoure,

I refer to my letters of 4 and 15 March and to the letter of 14 March that I have received from Mr De Masi and Mr Giegold. Against this background, I should like to provide further information to assure the Members of the Committee that the Commission is willing to provide as much assistance as possible to the Special Committee.

First of all, I can confirm that in view of the confidentiality agreement you concluded with Commissioner Moscovici, a period of more than 3 months for the consultation of documents, including the internal reports, is foreseen. I trust that this will enable the Members of the Committee to have several sessions to study the documents, at their own pace.

As regards the redacted room documents made available in a meeting in camera in October 2015, I can confirm that the consultation of Member States on the disclosure of the full documents is currently ongoing. The result of this consultation will be conveyed to the Committee in early April. In the meantime, the redacted versions have been made available for consultation in camera.

I have also taken careful note of the request of Mr De Masi and Mr Giegold to have access to the minutes of all meetings of the Working Party on direct taxation and of the High Level Working Party since their creation, as well as room documents for the meetings which took place between 2010-2015 in these 2 fora. As you will appreciate, even this more targeted request still represents a very heavy burden on my services. Before proceeding further, I would therefore welcome your views, as President of the Special Committee, on a possible broadening of your initial request of 22 April 2015, as already expressed in my letter of 4 March.

In my letter of 4 March I explained once again that the figure of 5000 documents was the result of duplication of documents in several folders. I can now complete this explanation and share with you in Annex 1, as requested, a sample overview of the contents of the folders concerning the Code of Conduct Group. I trust that on this basis

the Committee will be able to accept that the Commission has indeed diligently complied with Committee's request for the transmission of all relevant documents, and that to carry out a systematic screening of all such documents in all folders would represent an unnecessary and excessive administrative burden.

As already announced in my letter of 15 March, all documents about the work of the Code of Conduct already made public under Regulation 1049/2001 have now been published on line. As public access to documents under Regulation 1049/2001 is an ongoing process, the results of forthcoming requests will be put on the website with the publication of full or redacted documents. If a redacted version of a document on that website was of interest to a Member of the Committee, we would obviously assess, upon request, if the document in question could be provided in full to the Committee.

In that context, I refer to the letter of Commissioner Moscovici of 15 January which explained that a small number of documents made public under Regulation 1049/2001 had to be analysed in accordance with the framework agreement between the European Parliament and the European Commission. That analysis has been finalised and I have the pleasure to provide you with 7 full versions of documents which were partially made public under Regulation 1049/2001. The other 8 documents concern some subject matters still under discussion which implies that only the expunged version can be forwarded to you (please see Annex 2).

Last but not least, I would like to confirm that my services have not received any updated list of harmful measures from the Council. Nevertheless, on the basis of the information at their disposal, and in view of the great interest of the Special Committee for such list, they have drawn one up. This newly created list has also been made available for the ongoing in camera meeting. I trust that this document demonstrates the willingness of the Commission services to facilitate the work of the Committee and that the Members of the Committee will find this document useful.

Yours faithfully,

Stephen QUEST

Annexes:       Annex 1 (document about contents of folders),  
                  Annex 2 (list of documents provided + 11 documents)