

## TAX2 Committee - Summary table of group proposals on TAXE2 working programme

	EPP	S&D	ECR	ALDE	GUE/NGL	Greens	EFDD	ENF
<b>Hearings/ Exchange of views/ Meetings</b>	<ul style="list-style-type: none"> <li>Stable, non-arbitrary criteria to be applied on how to select MNCs to be invited (e.g. ongoing state aid investigations)</li> </ul>	<ul style="list-style-type: none"> <li>Precise criteria to be applied when inviting MNCs, Member States, Politicians, e.g. ongoing state aid investigations - MNCs (Apple, McDonalds, Starbucks),</li> <li>Invite Journalists to verify Der Spiegel and Le Monde info, and if true invite countries mentioned (BE, NL, LU, Ireland)</li> </ul>		<ul style="list-style-type: none"> <li>representatives from the parliaments that have already organised hearings with MNCs in the framework of their investigations into corporate tax practices, e.g. Australia, UK, US - before the hearing with MNCs</li> <li>new hearings with MNCs (ECON format)</li> </ul>	<ul style="list-style-type: none"> <li>In-depth hearings, preceded by document requests: MNCs &amp; Letterbox companies</li> <li>Comprehensive case studies prior to hearings</li> </ul>	<ul style="list-style-type: none"> <li>Look at the role of banks (e.g. Dexia, Deutsche Bank, HSBC, BNP Paribas, Barclays, JP Morgan) - study - as a basis for hearing with representatives from the banking sector</li> <li>MNCs to be invited in a different format and more preparation - a criteria for selection e.g. prior unsatisfactory answers and new scandals</li> <li>Journalists (tax scandal stories e.g. Der Spiegel, Le Monde, FT, WSJ)</li> </ul>	<ul style="list-style-type: none"> <li>Role of banks in tax avoidance schemes</li> </ul>	
<b>Working methods</b>	<ul style="list-style-type: none"> <li>Q&amp;A flexible/ relevant format</li> </ul>	<ul style="list-style-type: none"> <li>Q&amp;A slots of 5 minutes (ECON practice)</li> </ul>	<ul style="list-style-type: none"> <li>ECON format</li> </ul>	<ul style="list-style-type: none"> <li>US or UK style audition</li> </ul>	<ul style="list-style-type: none"> <li>Analyse documents requested (Secretariat and external experts)</li> <li>Whistle blowers (secure cloud + dialogue with the Council of Europe)</li> <li>Stepped up engagement with the Council (regulation on committees of enquiry)</li> <li>Creation of permanent subcommittee on investigations - probe misconduct and malpractices in tax and other areas</li> </ul>	<ul style="list-style-type: none"> <li>More regular Hearings (e.g. avg. 2 per month in line with TAXE1)</li> <li>Better analysing the work of expert groups providing advice to EU institutions on corporate tax proposals or guidelines: e.g. Joint Transfer Pricing Forum, Platform on Tax Good Governance, Expert group on Automatic Information</li> </ul>	<ul style="list-style-type: none"> <li>In-depth hearings (back and forth format)</li> </ul>	

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<b>Invitees/ Guests</b>	<ul style="list-style-type: none"> <li>Commissioners Moscovici and Vestager</li> <li>J. Dijsselbloem</li> <li>Dr Nolz</li> <li>National Parliaments (enhanced cooperation)</li> <li>Regular exchange of views with the Commission (Committee or Coordinators')</li> </ul>	<ul style="list-style-type: none"> <li>Commissioners Moscovici and Vestager (upcoming legislative proposals; ongoing state aid investigations)</li> <li>National Parliaments (implementation of BEPS)</li> </ul>	<ul style="list-style-type: none"> <li>Journalists</li> <li>Commission (DG TAXUD and DG COMP)</li> <li>DG COMP director-general and unit dealing with fiscal state aid</li> <li>OECD/National Parliaments (on BEPS)</li> </ul>	<ul style="list-style-type: none"> <li>President Juncker</li> <li>J. Dijsselbloem</li> <li>Joint committee meeting with TAXE II during the inter-parliamentary conference</li> </ul>	<ul style="list-style-type: none"> <li>President Juncker</li> <li>J. Dijsselbloem</li> <li>Key public stakeholders from Member States, EU Institutions and third countries (US, Brazil)</li> <li>Tax Administrations</li> <li>Whistle-blowers</li> <li>Financial intermediaries, incl. banks</li> <li>intensified dialogue with National Parliaments</li> <li>MNCs &amp; Letterbox companies</li> </ul>	<ul style="list-style-type: none"> <li>President Juncker,</li> <li>J. Dijsselbloem</li> <li>D. Reynders</li> <li>Commissioners Moscovici and Vestager</li> <li>Council representatives (CoC reform debate)</li> <li>Finance Ministers (with ECON) - focus on 13 MSs refusing to provide information on CoC documents</li> <li>Representatives from US, Australia</li> <li>OECD</li> <li>MNCs</li> <li>Intermediaries, Invest. Funds, Banking Sector</li> <li>Journalists</li> <li>Whistle-blowers</li> <li>Academics</li> </ul>	<ul style="list-style-type: none"> <li>President Juncker,</li> <li>Commissioner Hill (role of banking sector)</li> <li>J. Dijsselbloem</li> <li>Finance Ministers (MSs refusing to provide info on CoCG documents)</li> </ul>	
<b>Delegations</b>	<ul style="list-style-type: none"> <li>US Congress</li> <li>OECD</li> <li>Weights of political groups should be respected</li> <li>Week after Easter not suitable</li> <li>May green week - ECON delegation is also foreseen</li> </ul>	<ul style="list-style-type: none"> <li>The week after Easter problematic;</li> <li>US Elections - electoral calendar to be taken into consideration</li> </ul>	<ul style="list-style-type: none"> <li>1 Outside the EU</li> <li>1 Inside the EU (2 MS and/or OECD)</li> <li>The week after Easter problematic;</li> </ul>	<ul style="list-style-type: none"> <li>Delegations : <ul style="list-style-type: none"> <li>Malta</li> <li>Cyprus</li> <li>possibly US (ECON already organising a delegation)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Consultation with the US Senate (Permanent Subcommittee on Investigation, Ms Elise Bean)</li> <li>Delegations or meetings in Bxl: <ul style="list-style-type: none"> <li>Madeira</li> <li>Isle of Man</li> <li>Malta</li> <li>Cyprus</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Visits or hearings in Bxl: <ul style="list-style-type: none"> <li>Cyprus (letterbox cos.)</li> <li>Malta</li> <li>Bermuda (insurance)</li> <li>Jersey/Guernsey (letterbox cos.)</li> <li>Gibraltar</li> <li>US (Delaware, Nevada)</li> </ul> </li> </ul>		

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<b>Work programme/ Access to documents</b>	<ul style="list-style-type: none"> <li>Focus on unfinished business of TAXE I</li> <li>Access of documents, consideration on how to improve the transparency and efficiency of the CoC group</li> </ul>	<ul style="list-style-type: none"> <li>Consultation of documents</li> </ul>	<ul style="list-style-type: none"> <li>Request the remaining documents that have been provided to other than EU institutions</li> <li>Access to CoCG minutes similarly to ECON's access to ECB minutes</li> </ul>	<ul style="list-style-type: none"> <li>Request access to documents already consulted but this time without any restrictions and without any blackened pages</li> <li>clarify to what extent issues high on TAXE I agenda were already discussed in the Council e.g. patent boxes, neux approach, inbound profit, royalties, Gibraltar case, free economic zones, transfer prices, exchange of information on rulings</li> </ul>	<p>Full access to:</p> <ul style="list-style-type: none"> <li>CoCG room documents for 2003-2009, CoCG room documents 2010-15 non-redacted version</li> <li>Access to CoCG room documents outside the reading room for propeor discussion and analysis</li> <li>CoCG minutes 1998-2015</li> <li>Database of tax regimes considered potentially harmful as prepared by the COM over the course of CoGs work</li> <li>Member state documents not yet delivered or not deliverdd in a satisfactory manner</li> <li>Documents from Council working party on tax questions - direct taxation</li> </ul>	<ul style="list-style-type: none"> <li>Continue requesting full access to all the CoCG / HLWG room documents and minutes</li> <li>Completing the analysis and monitoring of accountability of key players</li> <li>Following up with MSs on their tax policies</li> <li>Completing its analysis and assessment of tax planning practices used by MNCs accounting firms</li> <li>Further investigate the role of intermediary actors in facilitating tax dumping</li> <li>Better analysing the work of expert groups providing advice to EU institutions on corporate tax proposals or guidelines</li> <li>Following up on TAXE recommendations and furture tax reforms</li> </ul>	<ul style="list-style-type: none"> <li>Supports GUE and Greens proposals as a basis</li> <li>Request CoCG minutes 1998-2015</li> </ul>	

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	EPP	S&D	ECR	ALDE	GUE/NGL	Greens	EFDD	ENF
<b>Report/ motion for resolution</b>			<ul style="list-style-type: none"> <li>Resolution - summarising the results of arranged meetings and visits</li> <li>A short reference to Commission proposals especially on the ongoing BEPS work</li> </ul>		<ul style="list-style-type: none"> <li>Scorecard, as specific chapter of TAXE2 report, for progress by Commission, Council and Member States on elements called for by TAXE report voted on 25/11/2015;</li> </ul>			
<b>Studies</b>					<ul style="list-style-type: none"> <li>Overview of effective corporate tax rate of 50 biggest companies in each Member State, possibly in conjunction with expertise in preparation of in-depth MNC hearings as outlined above;</li> <li>Comparative study on Member State tax implementation and enforcement bodies (tax authorities and judiciary dealing with financial offenses) as regards the adequateness of their equipment including human resources, their track-record in combatting tax evasion and investigating aggressive tax planning and the potential impact of political influence on their workings and decision-making;</li> <li>Legal study analysing the powers Member States vis-a-vis</li> </ul>	<ul style="list-style-type: none"> <li>Disaggregated study estimating the losses due to corporate tax avoidance to public finances in and across the EU</li> <li>Study on FDI flows and stocks in the EU and relevant 3rd countries relative to size of population and real economic activity (see <a href="http://www.jfichtner.net/offshoreintensit yratio/">http://www.jfichtner.net/offshoreintensit yratio/</a>)</li> <li>An overview of the structured finance products / advisory services provided by the banks to their clients for tax optimisation purposes.</li> <li>A comparative quantitative overview of the bank deposits as well as the registered entities in different member states</li> <li>Comparative study on the workings and resources of MS tax authorities &amp; the judicial services to investigate corporate tax</li> </ul>		

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					overseas territories, crown dependencies etc.	avoidance cases • Legal study analysing the powers of the UK, the Netherlands, Portugal (Madeira) and France visavis their overseas territories		
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