



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION

The Director-General

Brussels, 3 March 2016  
TAXUD/R2/VG/taxud.r.2(2016)1121767

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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BE – 1047 BRUSSELS

Dear Mr Lamassoure,

Thank you for inviting me to attend the Coordinators' meeting of 22 February. I would like to take this opportunity to revert to several of the points which we discussed and to confirm how we propose to follow up on them. I should be grateful if you would also consider this letter a reply to the email I received from Mr De Masi and Mr Giegold on 26 February, in which you were also in copy.

First, I can confirm that the Members of the TAXE Committee will be given full access to the (informal) minutes of the Code of Conduct Group meetings drafted by Commission officials. This includes the 28 documents that were already sent to you by Commissioner Moscovici on 16 February. This access will be provided at a forthcoming meeting in camera, either on your premises or, should that not prove to be possible, in DG TAXUD, as previously arranged. To answer the interrogations of Mr De Masi and Mr Giegold on this issue, it goes without saying that we cannot provide access to minutes of meetings which are not in our possession.

Second, I can confirm that the documents that have already been made available during the last two meetings in camera will again be made available during the forthcoming meeting.

Third, I understand that the Members of the Committee would now like to have access to the full version of the documents previously made available. 33 documents from the years 1999-2003 were not redacted for the purpose of the in camera meeting from 16 to 20 November 2015; these can be easily made available again. The remaining 25 documents from the years 2010- 2015 were partially redacted, due to the refusal of some Member States to disclose the information. Before making these documents available in their full version during the meeting in camera, Member States are therefore having to be consulted again. Depending on the date of the forthcoming meeting in camera, these documents might therefore only be available in their redacted version at the beginning of the meeting.

Fourth, as regards the request expressed by some Members of the TAXE Committee to have access to all minutes of other Council meetings (other than those of the Code of Conduct Group), you will appreciate that this covers a potentially very large body of documents. Hence, it would be necessary to ensure a suitably targeted approach so as to avoid engendering an excessively heavy administrative burden on my services. It would, therefore, be useful if the Committee can assist us by defining the subjects that are of direct relevance to the mandate of the Committee, so as to enable the Commission services to assess the request. In this context, the information sent to the Committee on 7 May 2015 by my predecessor (attachment 1) may help the Committee better targeting its request. We will await your confirmation on this point.

Fifth, I would like to come back to the issue of the number of documents under discussion. It is perhaps useful to distinguish between three main categories in order to clarify the situation:

- 1) The Committee has already had access to 399 Commission documents that are part of the work of the Code of Conduct group between 1998 and 2015.
- 2) My services are currently identifying and listing the documents in their possession relating to the Code of Conduct that are not Commission documents. These documents will have to be sent to their authors (Council/Member States/Chair/Third States/OECD) to consult them on their view as to whether or not to allow their disclosure to the Committee as well as to individuals. Given the heavy administrative work required as regards these documents, I will keep you informed about the best way to make them available to the Committee.
- 3) As already explained, in the total number of documents initially referred to (over 5000, in a large number of electronic folders) there are a large number of duplicated versions of documents as well as consecutive draft versions of the same document. It was made clear from the start that only a fraction of these documents were likely to be of direct interest for the work of the Committee. However, and as requested, my services are now preparing a structured overview of these documents. When this is completed we will share it with you. If you wish, we could at that stage also share a sample of the contents of the folders concerned to illustrate the situation and allay any remaining concerns.

Finally, as I indicated during the meeting on 22 February, there was no database of potentially harmful tax practices shared with the University of Amsterdam. I attach to this letter the table or "grid" from 2003 which were shared with the TAXE Committee already in October last year (attachment 2). If you are referring to another specific document please let us know exactly which are the documents, with as many references as you may have, that you believe the Commission did not provide the TAXE Committee; this would facilitate greatly our cooperation. In the meantime, we will

explore the internal tools we have to follow up the work of the Code of Conduct Group to see if there are lists we may usefully share with your committee.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'S. Quest', written in a cursive style.

Stephen QUEST

Cc: Mr De Masi; Mr Giegold; Mr Bailly

Attachments:

1- Reply of 7 May 2015 to the TAXE Committee

2- Grid listing regimes