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To Stephen Quest
Director-General
DG TAXUD – Unit R2

Brussels, 14 March 2016

Dear Mr Quest,

Thank you for your letter, dated 3 March 2016 and responding both to the Chair of the TAXE committee and to our joint letter on the European Parliament's access to Commission and Council tax documents. We would like to thank you for your collaboration and for the clarifications you provided after our exchange of views on 22 February.

Regarding the period to access documents, we appreciate having access to new minutes and old documents that were already provided in 2015. However, your letter seems to suggest that all minutes (the 28 we have already received and around 70 we are expecting soon) will be available for consultation during one in-camera meeting. Previous room documents have been made available during periods of several weeks in 2015, and this in order to accommodate enough time for MEPs to familiarise themselves with complex topics discussed in the Code of Conduct Group on business taxation. Given the amount of new documents, **we will need several sessions (individually and collectively) to grasp all issues, preferably in the premises of the European Parliament.**

On your third point about previously redacted room documents (from 2010-2015), we appreciate your efforts to re-consult Member States about lifting their objection to full disclosure and we are confident you will receive a unanimous agreement on this matter. **We would like to request for this consultation to take place as soon as possible**, so that MEPs can access all documents at the same time and cross-check references.

Regarding your fourth item requesting clarification of additional documents to provide, we believe TAXE MEPs need to have a comprehensive understanding of all tax matters discussed in the different Council instances. It is therefore impossible for us to establish preferential topics and pre-select issues we would like to investigate further. In order to avoid unnecessary administrative burden, we would like to suggest you initially provide us with the minutes of all meetings of the Working Party on Direct Taxation and of the High Level Working Party that have taken place since the coming into existence of these two bodies. Additionally, as a first step, we would like to suggest you provide us with room documents of these two fora for the period 2010 to 2015. This should narrow the scope of documents in a first step and we believe is a reasonable

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request, in the spirit of good collaboration between EU institutions. Moreover, we would be thankful for a structured overview of topics discussed before 2010 in those fora as well as of discussions until to date in other Council fora on tax so as to be able to assess whether further targeted document requests may prove necessary to complete the work of our committee.

Concerning your fifth point, we appreciate the efforts your services are undertaking in order to make all Code of Conduct Group documents, independently of their origin, available to the committee. Admittedly, TAXE's initial request of April 2015 was not sufficiently comprehensive on this. We also look forward to receiving, at the earliest possible convenience, the systematic overview of all documents with their respective status (provided without restriction / provided in reading room / not provided, with reason).

Finally, we are surprised that you do not have an updated list of measures found harmful by the Code of Conduct Group and the latest document you have on this is from 2003. In our understanding, a grid list of harmful measures has been provided as Annex of Room Document #3 of 23 Sept 2009 to the University of Amsterdam, but not to the committee. Besides this, it would be very useful for TAXE MEPs to receive an updated (up to 2016) list/grid/overview/database/spreadsheet of measures presented to the Code of Conduct Group, whether they have been deemed harmful or not and for which reasons and, for those measures considered to be harmful, what their current status in terms of rollback procedure is. We suppose that such a table is maintained by the Chair of the Code of Conduct Group as prerequisite for an adequate follow up with the work of the Group.

We would like to thank you again for your sincere cooperation with the TAXE committee and we look forward to receiving as soon as possible the additional documents mentioned in this letter.

Sincerely,



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