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To the Chair of TAX2 Committee
To the TAX2 Coordinators

Brussels, 22 February 2016

Dear Chair,
Dear Colleagues,

We turn to you on the crucial matter of TAXE's access to documents. Since the beginning of the TAXE committee, there is **broad consensus that access to Commission and Council documents is a key condition to fulfilling the committee's mandate**. Despite some documents received, the current situation remains unsatisfactory.

To date, according to our own overview, TAXE has received 441 documents relating to the Code of Conduct Group (CoCG), including agendas. Those were sent in several batches since the first requests were made in May 2015 (see attached table). While this is undeniably a significant number, there is an equally significant list of gaps and open questions (many of which have already been raised in past comments to coordinators).

It generally seems that the Commission is releasing new information to TAXE only when it becomes legally necessary through public access to document (PAD) requests (as the same documents shared with TAXE have now at various instances been made available online to such inquiries at almost the same time). This is not the open and sincere cooperation the Commission pretends to be offering us as Parliament.

Missing or incomplete documents:

- In response to PAD requests, the Commission itself estimates the total amount of documents relating to the CoCG to be around 5500¹. It is unclear how this compares to the less than 500 documents received by TAXE so far. Despite repeated requests, we have not yet received a basic inventory of existing documents by the Commission or by the TAXE secretariat. This

¹ <http://www.asktheeu.org/en/request/2301/response/8226/attach/html/3/5013203.pdf.html>

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means that any assessment of whether TAXE has been provided with all relevant documents remains speculative.

- We have received 28 **meeting minutes** by the Commission for an estimated 126 meetings since 1998. It is not clear how these documents were selected and whether all other minutes relate to processes still on-going at the CoCG.
- For the period from 2002 to early 2015, we have received **meeting agendas** which allow us to compare received minutes against a list of meetings. For 1998-2001, we don't even know when and how many meetings took place.
- For 1998-2005, received **room documents** are for the most part unnumbered and undated, so it is impossible to know to which meeting they refer and whether all documents have been made available. For 2006-2015, room documents have been provided but gaps remain, for instance on the session of 7 May 2007 we have received room documents 5 and 6, but not 1-4.
- We have received **no further documents** from the CoCG other than minutes and official room documents (such as aide-memoires, non-papers etc.) for which we have been told informally that they exist.
- No documents at all have been received for meetings after June 2015.
- We have received nothing (except agendas) for other Council fora (ECOFIN, Economic Policy Committee, Working Party on Tax Questions) and only incomplete information for Commission fora (Working Party IV - direct taxation, Tax Policy Group, EU Joint Transfer Pricing Forum) as requested in April and May 2015.
- We have still not received the register of harmful tax practices like the one that was made available to researchers at the University of Amsterdam.

We therefore would like the TAX2 coordinators to agree on doing the following:

- Ask Mr Quest from DG TAXUD to clarify the situation as regards missing and incomplete documents. If he is not in a position to provide an immediate answer during today's meeting, he should be requested to ensure in due course that TAX2 is provided with all lacking documents from ECOFIN, the Economic Policy Committee, the Working Party on Tax Questions and the CoCG up to today.
- For any requested document not in the Commission's possession, send another formal request to the Council urging it to support the committee's by providing above said documents.
- While maintaining the general criticism of the reading room format which does not do justice to democratic principles, ensure that conditions for consulting CoCG minutes in a secured room are at least no less than those agreed for TTIP documents (but coffee should be provided like it was done during TAXE I reading sessions). Note taking in the room should be allowed and those notes should be permitted to be taken out of the room, all TAX2 members should be allowed to see the documents, as well as political group staff and

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members' assistants. Documents should be available as many times as members request to analyse them during a sufficiently long period of time.

- Make joint reading room sessions possible and arrange them according to the practice of the Banking Union Working Group when consulting ECB documents including a briefing prepared in advance by the committee secretariat.

We remain at your disposal and look forward to a positive response.

Best regards,



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Attached: Documents of the Code of Conduct Group on business taxation received by the TAXE/TAX2 Committees of the European Parliament from the European Commission

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Year	Date	Agenda	Minutes	RD01	RD02	RD03	RD04	RD05	RD06	RD07	RD08	RD09	RD10	RD11	RD12	RD13	RD14	RD15	RD16	RD17	RD18	RD19	RD20	RD21	RD01A1	RD01A2	RD02A2	RD04A2	RD05A1	RD05A2	RD05A3	RD05R	RD06A1	RD?	Other	Total
2010	14/01/2010		1	1	1	1	1																													5
	04/03/2010		1	1	1	1	1																													3
	25/03/2010		1	1	1	1	1																													4
	22/04/2010		1	1	1	1	1																													2
	12/05/2010		1	1	1	1	1																													1
	20/05/2010		1	1	1	1	1																													2
	23/09/2010		1	1	1	1	1	1	1	1																										8
	19/11/2010		1	1	1	1	1	1	1	1																										4
2011	31/01/2011		1	1	1	1	1																													1
	17/02/2011		1	1	1	1	1																													2
	11/04/2011		1	1	1	1	1																													3
	26/05/2011		1	1	1	1	1		1																											4
	13/09/2011		1	1	1	1	1	1	1																											2
	20/10/2011		1	1	1	1	1	1	1																											3
	16/11/2011		1	1	1	1	1	1	1																											2
2012	07/02/2012		1	1	1	1	1	1	1	1	1																									5
	17/04/2012		1	1	1	1	1	1	1	1	1																									6
	04/06/2012		1	1	1	1	1	1	1	1	1															1										6
	10/09/2012		1	1	1	1	1	1	1	1	1																									6
	17/10/2012		1	1	1	1	1	1	1	1	1																									5
	08/11/2012		1	1	1	1	1	1	1	1	1															1										4
2013	30/01/2013		1	1	1	1	1	1	1	1																										3
	31/01/2013		1	1	1	1	1	1	1	1																										1
	20/03/2013		1	1	1	1	1	1	1	1																										6
	21/03/2013		1	1	1	1	1	1	1	1																										1
	15/05/2013		1	1	1	1	1	1	1	1																										1
	29/05/2013		1	1	1	1	1	1	1	1																										1
	11/09/2013		1	1	1	1	1	1	1	1																										2
	11/10/2013		1	1	1	1	1	1	1	1																										1
	22/10/2013		1	1	1	1	1	1	1	1																										5
	14/11/2013		1	1	1	1	1	1	1	1																										1
2014	20/11/2013		1	1	1	1	1	1	1	1																										1
	22/01/2014		1	1	1	1	1	1	1	1																										2
	27/01/2014		1	1	1	1	1	1	1	1																										8
	18/03/2014		1	1	1	1	1	1	1	1	1																									8
	16/05/2014		1	1	1	1	1	1	1	1																										1
	03/06/2014		1	1	1	1	1	1	1	1																										7
	16/09/2014		1	1	1	1	1	1	1	1	1																									14
	29/09/2014		1	1	1	1	1	1	1	1																										1
	22/10/2014		1	1	1	1	1	1	1	1	1																									21
	13/11/2014		1	1	1	1	1	1	1	1																										1
	20/11/2014		1	1	1	1	1	1	1	1																										5
2015	04/02/2015		1	1	1	1	1	1	1	1																										5
	07/04/2015		1	1	1	1	1	1	1	1																										7
	08/04/2015		1	1	1	1	1	1	1	1																										1
	02/06/2015		1	1	1	1	1	1	1	1																										2
Total			87	28	21	27	29	19	22	13	6	8	3	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	2	2	1	1	139	10	441

RD Room document
RD01 Room document #1
RD01A1 Annex 1 to RD01
RD? Unnumbered room documents
RD dated 01/01 Undated room documents
Other Non-CoCG documents
Missing document
Document date/number not identifiable or document potentially missing