



Ministry of Finance

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European Parliament
Special Committee TAXE 2
Mr. Fabio De Masi MEP
Willy Brandt 03M031, Rue Wiertz 60
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BELGIUM

Tax Policy Directorate

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Subject Response to questions debate in TAXE 2

Our reference
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Dear Mr. De Masi,

The Minister of Finance and I appreciate we had the opportunity to explain what the Netherlands wants to achieve in the area of taxation during the six months that we hold the Presidency of the Council. It has been very valuable to debate about these significant matters with the with the members of the TAXE 2 Committee. I would also like to thank you for your letter of 3 March 2016.

In this letter you asked me about the agenda of the Code of Conduct Group on business taxation and in particular the issue of outbound payments. You are correct that this issue does not feature in the work program under the Netherlands Presidency, which is drafted by the permanent Chair of the Code of Conduct Group and not by the Netherlands Presidency. However, the issue of outbound payments both features in the Work package 2015 of the Code of Conduct Group and the BEPS Roadmap of the Netherlands Presidency. The BEPS Roadmap clearly indicates that "[w]ork on this item could start in spring 2016." For this reason, you can be reassured that this issue will be looked at by the Code of Conduct Group soon.

Yours sincerely,
Also on behalf of the Minister of Finance of The Netherlands,
The State Secretary for Finance of The Netherlands,

Eric Wiebes