

(TAXUD)

From: [REDACTED]
Sent: 21 September 2015 17:08
To: TAXUD UNIT R2
Cc: [REDACTED]
Subject: FW: Note to Fiscal Attaches_Enquiry concerning the consent of Member States to share documents with the TAXE Committee of the European Parliament - SK reply
Importance: High

Dear Sir, Madam,

With reference to the request of Director General of Directorate-General Taxation and Customs Union Mr. Heinz Zourek from September 15, 2015 concerning the consent of the Member States to share the documents with the TAXE Committee of the European Parliament **the Slovak Republic would like to express its consent** to share the following 18 documents relevant for the Slovak Republic:

2010

- Administrative Practices Questionnaire - Replies from the Member States
- Questions on Profit Participating Loans - Replies from the Member States

2011

- Profit Participating Loans - Replies from Member States
- Questions on Profit Participating Loans - Replies from the Member States

2012

- Questionnaire for monitoring the implementation of the guidance agreed on inbound profit transfers – Consolidated replies from Member States
- Questionnaire for monitoring the implementation of the guidance agreed on inbound profit transfers – Replies from Member States
- Transparency and exchange of information in the area of Transfer Pricing – Member States' replies to questionnaire
- Administrative practices: Spontaneous exchange of information Re. Cross border rulings
- Work package 2011 – Monitoring guidance on inbound profits Summary of responses
- Work package 2011 – Preparation of guidance notes Summary of responses
- Work package 2011 – Monitoring guidance on inbound profits Outcome of bilateral discussions
- Work package 2011 – Anti-abuse: Hybrid entities & Hybrid PEs Member States' responses & proposed working group
- Table on replies concerning guidance notes

2013

- Work package 2011 – Anti-abuse: Hybrid entities & Hybrid PEs Member States' responses
- Work packages 2008 and 2011 Administrative practices: Cross-border rulings & transparency and exchange of information in the area of Transfer Pricing – Member States' responses
- Work package 2011 – Monitoring guidance on inbound profits – Member State's responses

2014

- Work package 2011 – Monitoring guidance on inbound profits I. Compilation of comments
- Member States' comments on patent boxes

The Slovak Republic agrees to share the above mentioned documents with the Members of TAXE Committee of the European Parliament under strict rules described in the letter of Mr. Zourek. Necessary security measures in the premises of the Commission have to be set up to ensure that the documents cannot be reproduced or made available to a third party in the course of the meeting. We also support the procedure when the Members of the Committee could only examine the documents further to a solemn declaration that they would not divulge the information in the documents to any third person.

We consider our consent with sharing the documents under strict rules as exceptional one. To the future we strongly recommend this procedure would not become regular due to possibly sensitive nature of the documents in the Code of Conduct group.

Best regards,

[Redacted]

Fiscal Affairs
Permanent Representation of the Slovak Republic to the EU
107, Av. de Cortenbergh
1000 Brussels
Belgium

[Redacted]

Od: TAXUD-UNIT-R2@ec.europa.eu [TAXUD-UNIT-R2@ec.europa.eu]

Odoslané: 15. septembra 2015 18:18

Predmet: Note to Fiscal Attaches_Enquiry concerning the consent of Member States to share documents with the TAXE Committee of the European Parliament

Dear all,

Enclosed you can find a scanned version of the above-mentioned note, signed by Heinz Zourek.

Kind regards

[Redacted]



Assistant to [Redacted]
Head of Unit R2 "Inter-institutional relations, coordination, communication & strategic planning"

DG TAXUD, European Commission

[Redacted]

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