



## EUROPEAN COMMISSION

DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Resources

Inter-institutional relations, coordination, communication and strategic planning

Brussels, **24 11. 2015**  
Taxud R2/SV – ARES(2015)5493652

Mrs Pam Bartlett  
European Parliament  
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*by e-mail and registered mail*

Dear Mrs Bartlett,

**Subject: Your application for access to documents – Ref GestDem No 2015/5417**

I acknowledge receipt of your request dated 14 October 2015, in which you apply to receive copies of contributions to public consultations related to: *"The responses you obtained from the EU Member States with regards to whether or not they agreed to share documents related to the work of the Code of Conduct Group on Business Taxation with the European Parliament. Apparently, 14 responses were positive and the other 14 expressed reservations of some kind, but I would like to receive a copy of these responses in order to know which Member State said what<sup>1</sup>."*

I also refer to the e-mail of 9 November extending the deadline for the handling of your request until 30 October 2015.

Following your request, we have identified the following documents:

- 1- e-mail dated 16 October 2015 from the Greek Permanent Representation,
- 2- e-mail dated 18 September 2015 from the Bulgarian Permanent Representation,
- 3- e-mail dated 24 September 2015 from the Portuguese Permanent Representation,
- 4- e-mail dated 24 September 2015 from the Danish Permanent Representation,
- 5- e-mail dated 22 September 2015 from the Czech Permanent Representation,

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<sup>1</sup> If you wish to find out more about the transparency policy within the Union, please visit this page:  
[http://ec.europa.eu/transparency/access\\_documents/index\\_en.htm](http://ec.europa.eu/transparency/access_documents/index_en.htm)

6- e-mail dated 25 September 2015 from the Irish Permanent Representation,  
7- e-mail dated 21 September 2015 from the British Permanent Representation,  
8- e-mail dated 24 September 2015 from the Cypriot Permanent Representation,  
9- e-mail dated 21 September 2015 from the Swedish Permanent Representation,  
10- e-mail dated 24 September 2015 from the Austrian Permanent Representation,  
11- e-mail dated 24 September 2015 from the German Permanent Representation,  
12- e-mail dated 21 September 2015 from the Luxemburg Permanent Representation,  
13- e-mail dated 26 September 2015 from the Italian Permanent Representation,  
14- e-mail dated 21 September 2015 from the Slovenian Permanent Representation,  
15- e-mail dated 21 September 2015 from the Maltese Permanent Representation,  
16- e-mail dated 21 September 2015 from the French Permanent Representation.  
17- e-mail dated 22 September 2015 from the Dutch Permanent Representation,  
18- e-mail dated 28 September 2015 from the Lithuanian Permanent Representation,  
19- e-mail dated 21 September 2015 from the Spanish Permanent Representation,  
20- e-mail dated 21 September 2015 from the Romanian Permanent Representation,  
21- e-mail dated 25 September 2015 from the Polish Permanent Representation,  
22- e-mail dated 21 September 2015 from the Slovak Permanent Representation,  
23- e-mail dated 24 September 2015 from the Croatian Permanent Representation.

I am pleased to send you herewith the responses from Greece, Bulgaria, Portugal, Denmark, Czech Republic, Ireland, Cyprus, Sweden, Austria, Germany, Luxembourg, Italy, Slovenia, Malta, France, the Netherlands, Lithuania, Spain, Romania, Poland, the Slovak Republic and Croatia.

Having examined the documents requested under the provisions of Regulation (EC) No 1049/2001 regarding public access to documents, I have come to the conclusion that they may be partially disclosed. Some parts of the documents have been blanked out as their disclosure is prevented by exception to the right of access laid down in Article 4 of this Regulation.

The redacted parts of the document contain the names of private individual contributors as well as titles of legal persons identifying one or more natural persons.

Disclosure of these parts would undermine the protection of privacy and the integrity of the individual, in particular in accordance with Community legislation regarding the protection of personal data. The applicable legislation in this field is Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data<sup>2</sup>.

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<sup>2</sup> OJ L 8 of 12.1.2001, p. 1

When access is requested to documents containing personal data, Regulation (EC) No 45/2001 becomes fully applicable<sup>3</sup>. According to Article 8(b) of this Regulation, personal data shall only be transferred to recipients if they establish the necessity of having the data transferred to them and if there is no reason to assume that the legitimate rights of the persons concerned might be prejudiced.

As regards replies from the United-Kingdom and Italy under items 7 and 13, I am afraid that they cannot be disclosed due to the refusal from these national authorities who were consulted in accordance with Article 4 §5 of Regulation. They justify their refusal by the fact that discussions within the Code of Conduct group require confidentiality and that their disclosure would compromise an open and constructive dialogue within the Group. The authorities relate their justification to the protection of international relations and to the protection of the decision making process (Article 4, (1)(a) third indent and Article 4(3) of Regulation 1049/01).

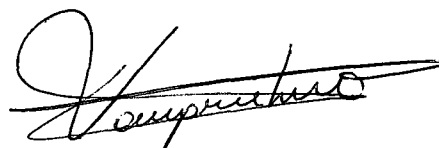
In accordance with Article 7(2) of Regulation 1049/2001, you are entitled to make a confirmatory application requesting the Commission to review this position.

Such a confirmatory application should be addressed within 15 working days upon receipt of this letter to the Secretary-General of the Commission at the following address:

European Commission  
Secretary-General  
Transparency unit SG-B-5  
BERL 5/327  
B-1049 Bruxelles

Or by email to: [sg-acc-doc@ec.europa.eu](mailto:sg-acc-doc@ec.europa.eu)

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Kristian Vangrieken', with a long horizontal flourish extending to the right.

Kristian Vangrieken  
Head of Unit

Annexes: as stated above

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<sup>3</sup> Judgment of the Court of Justice of the EU of 29 June 2010 in case 28/08 P, Commission/The Bavarian Lager Co. Ltd, not yet reported