

VERLEYSEN Sabine (TAXUD)

From: [REDACTED]
Sent: 21 September 2015 10:15
To: TAXUD UNIT R2; TAXUD UNIT D1; ZOUREK Heinz (TAXUD)
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
Attachments: Note to Fiscal Attaches_15092015.pdf

Dear Colleagues,

Slovenia opposes access of the TAXE Committee to documents of the Code of Conduct for the same reasons we have already explained in an email in June 2015 (see below).

Furthermore, the Council Conclusions of 9 March 1998 concerning the Establishment of the Code of Conduct (business taxation) states that the work of the Group is a confidential nature (paragraph 13). We believe that before establishing any exception from the current practice, it is necessary to lay down conditions and rules for the framework for proper access to documents considered by the group. In principle, Slovenia does not oppose transparency, but the rules must be agreed in advance. Creating a precedent on the basis of a specific request for access to a package of documents can be dangerous if it is not clear nor predictable what consequences it would have, especially on the future practice of such accesses as a result of any new requests or requirements.

Kind regards,

[REDACTED]

From: TAXUD-UNIT-R2@ec.europa.eu
Sent: Tuesday, 15 September 2015 18:17
To: Undisclosed recipients:
Subject: 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]

--- 0000+ on Tue, 16 Jun 2015 15:36:19 <[REDACTED]> "Message from ----
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TAXUD-ACCESS-TO-> "TAXUD-ACCESS-TO-DOCUMENTS@ec.europa.eu"
TAXUD-UNIT-> "TAXUD-UNIT-xx@xx.xxropa.eu" ,<DOCUMENTS@ec.europa.eu :To
<xx@xx.xxropa.eu
[REDACTED] ,<secretariat.dgg-fixx@xxxxxxxxx.xxxxxx.xx>SECRETARIAT DGG Fiscalite
<Petra.Istexxx@xx.xx> :cc

MS to share documents with TAXE Re: Code of Conduct - consent of :Subject

,Dear colleagues

would like to provide you with the Regarding the attached letters dated June 1 and June 12, 2015 Slovenia
.following response

letter. The following We have checked all the documents specified in the annex to the above mentioned
:documents contain contributions from Slovenia
2010

Replies from the Member States - Administrative Practices Questionnaire
Loans - Replies from the Member States Questions on Profit Participating
2011

Replies from Member States - Profit Participating Loans
Loans - Replies from the Member States Questions on Profit Participating
2012

the implementation of the guidance agreed on inbound profit Questionnaire for monitoring
Consolidated replies from Member States – transfers

the implementation of the guidance agreed on inbound profit Questionnaire for monitoring
Replies from Member States – transfers

exchange of information Re. Cross border rulings Administrative practices: Spontaneous
guidance on inbound profits Summary of responses Work package 2011 – Monitoring
& Hybrid PEs Member States' responses & Hybrid entities :Work package 2011 – Anti-abuse
working group proposed
2013

Hybrid PEs Member States' responses & Hybrid entities :Work package 2011 – Anti-abuse
2014

.patent boxes Member States' comments on

protection of the public Slovenia opposes the disclosure of the above listed documents due to the
Member State, under Article 4(1)(a), last indent, of EU interests as regards the economic policy of a
Disclosure of such documents would have a gravely negative effect .2001/1049 .Regulation no
a consequence also impact national economic policy making and deliberations and therefore could as on
in the letter, dated June 12,2015 the confidential treatment of revenues. Furthermore, as you indicated

Service cannot be by the Commission 'documents which have not been officially 'classified sensitive
.granted by European Parliament Committees

on business taxation we are In general, regarding the disclosure of the documents of the Code of Conduct
to protect its internal consultations and deliberations of the opinion that the Group should be entitled
of the Group to safeguard their ability to carry out its tasks. The disclosure of documents where necessary
activities of the same Group, both ensured by could compromise open and constructive dialogue as well as
to such request will be repeated and/or extended, new methods of work in order confidentiality so far. If
.tax practices preserve the necessary forum for discussions and addressing harmful

,Best regards



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