



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

The Director-General

Brussels, 15 September 2015
TAXUD/R2/VG-ms/Ares(2015)4187420

NOTE TO FISCAL ATTACHES

on

Enquiry concerning the consent of Member States to share documents with the TAXE Committee of the European Parliament

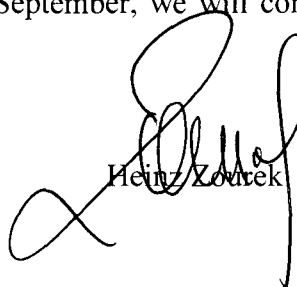
Further to my last note of 1 June 2015 about the identification of 26 documents distributed to delegations of the Code of Conduct Group and their possible sharing with the TAXE Committee, a majority of delegations have expressed their disagreement with such a disclosure on the basis that the documents at stake are sensitive and that the subject matters are still being under discussion in the Code of Conduct Group.

In that context, the Commission services are willing to negotiate a confidentiality arrangement with the TAXE Committee under which a meeting in camera would be organised, in the premises of the Commission, between the Commission TAXUD services and some members of the Committee to enable them to examine the 26 documents which have not been shared yet.

Necessary security measures would be set up to ensure that the documents are not reproduced or made available to a third party in the course of the meeting. Moreover, the members of the Committee could only examine the documents further to a solemn declaration that they would not divulge the information contained in the 26 documents to any third person.

On that basis, we would be grateful if you could tell us, by 21 September, at the latest, whether you would have objection to the examination by the TAXE Committee of the 26 documents concerned under a confidentiality agreement to be negotiated.

Without reaction from your side, by Monday 21 September, we will consider that you consent to the above.


Heinz Zourek

Annex : note of 1 June 2015



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

The Director-General

Brussels, 01 JUN 2015
TAXUD D1/HP/equ (2015) 2508809

NOTE TO FISCAL ATTACHÉS

on

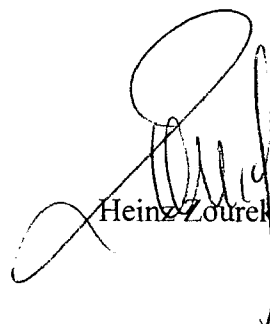
**Enquiry concerning the consent of Member States to share documents with the
TAXE Committee of the European Parliament**

As the Commission services explained at the meeting of the Working Party on Tax Questions on 21 May the Commission will share requested documents with the European Parliament Special Committee on Tax Rulings (TAXE) of which the Commission services are the sole authors in accordance with the applicable Framework Agreement on relations between the European Parliament and the European Commission. Also in accordance with the Framework Agreement and as was explained at the meeting in Council the Commission will not share documents which consist of contributions from the Member States without their consent (article 2.1 of Annex II to the Framework Agreement).

The Commission services have identified 26 documents distributed to delegations of the Code of Conduct Group for meetings taking place between 1st January 2010 and 1st May 2015 that contain or essentially consist of compilations of contributions from Member State delegations. You will find a list of those documents as well as the documents themselves in annex to this note. We would be grateful if you could tell us, by 16 June at the latest, whether you would have any objection to sharing those documents with TAXE.

Without a reaction from your side by 16 June, we will consider that you consent to the sharing of these documents with TAXE.

Yours sincerely,



Heinz Zourek

- Annex I: List of documents that contain direct contributions from Member State delegations that have been distributed to the members of the Code of Conduct Group during 2010-2015
- Annex II: 26 documents that contain direct contributions from Member State delegations that have been distributed to the members of the Code of Conduct Group during 2010-2015