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|  | Brussels, 7 May 2018 |
| Ms Vicky Cann  Email: ask+request-5289-be74d668@asktheeu.org | |
| Ref. 18/0632-mw/  Request made on: 23.03.2018  Deadline extension: 18.04.2018 | |
| Dear Ms Cann, | |

Thank you for your request for access to documents of the Council of the European Union.[[1]](#footnote-1)

We have identified the documents listed below as related to your request.

Please find attached the following documents:

CM 1037/18, CM 4352/17, WK 2849/17, ST 13730/16 ADD 3, WK 2847/17, CM 3935/17, ST 9019/17, WK 5211/17, CM 1907/17, CM 2581/17, ST 5651/17, WK 1361/17, WK 2848/17, ST 8176/17, WK 4528/17, ST 9019/17 COR 1, ST 8155/18, CM 1849/18, CM 1421/17, CM 2458/17, CM 4224/17, ST 5269/17, ST 5181/17, ST 13730/16, ST 13730/16 ADD 1, ST 13730/16 ADD 2, ST 5182/17, CM 1421/17 REV 1, ST 10400/17, ST 5213/17, ST 5214/17, ST 5215/17, ST 5216/17, ST 5217/17, ST 5218/17, ST 5220/17, ST 15315/16, CM 4752/17, WK 4623/17, ST 15770/16, CM 2458/17 REV 1, WK 4607/17, WK 4529/17, ST 12848/17, CM 2926/17, WK 5898/17, WK 5965/17, CM 3514/17, WK 4449/18, WK 3952/18, WK 2676/18, WK 979/18, WK 990/18, WK 980/18, CM 1234/18, CM 1234/18 REV 1, CM 2175/18, CM 2175/18 rev1, CM 2003/18.

I regret to inform you that access to the following documents cannot be given for the reasons set out below.

WK 1730/17 - Common Corporate Tax Base (CCTB) proposal - Presentation by the Commission Services - 15/02/2017 - Meeting document

WK 7662/17 - Proposal for a Council Directive on a Common Corporate Tax Base - CCTB mapping - 05/07/2017 - Meeting document

WK 2563/17 - Cross-Border Loss Relief and Recapture – Article 42 CCTB - 07/03/2017 - Meeting document

WK 2563/17 REV 1 - Cross-Border Loss Relief and Recapture – Article 42 CCTB - 08/03/2017 - Meeting document

WK 2563/17 REV 2 - Cross-Border Loss Relief and Recapture – Article 42 CCTB - 08/03/2017 - Meeting document

WK 1732/17 - Common Corporate Tax Base (CCTB) proposal - Presentation by the Commission Services - 15/02/2017 - Meeting document

WK 905/18 : CCTB: level of harmonisation - 25/01/2018 - Meeting document

WK 15069/17: CCTB proposal: state of play and way forward - 22/12/2017 - Meeting document

WK 1929/18 - First Presidency compromise on Chapter IV of the Proposal for a Council Directive on a Common Corporate Tax Base 16/02/2018 - Working document

WK 1929/18 REV 1 - First Presidency compromise on Chapter IV of the Proposal for a Council Directive on a Common Corporate Tax Base - 16/02/2018 - Working document

WK 2837/17 INIT - 1) Tax Treatment of Debt and Equity Financing from the Viewpoint of the Borrower's Tax Jurisdiction 2) Operation of the 10-year reference date for the purpose of computing increases in the "AGI tax base" - 13/03/2017 - Meeting document

All of these documents contain informally voiced internal opinions and assessments related to a protracted legislative procedure that is still going on. The Presidency's task is all the more arduous as on the one hand unanimity is required for the adoption of the proposed legal act and on the other hand the Common Corporate Tax Base (CCTB) by its very nature has an important impact on corporate taxation and thus on an extremely large number of economic operators.

The General Secretariat has weighed your interest in being informed of progress in this area against the general interest that progress be made in an area that is still the subject of very difficult negotiations.

It considers that disclosure of these informal documents would be premature in that it would impede the proper conduct of the negotiations and compromise the conclusion of an agreement on this subject and thus seriously undermine the decision making-process of the Council.

As a consequence, the General Secretariat has to refuse access to these documents at this stage.[[2]](#footnote-2)

We have also looked into the possibility of releasing parts of the documents.

You will, however, find enclosed a partially accessible version with the main parts of the documents WK 15069/17 and WK 905/18 that are not covered by these exceptions. [[3]](#footnote-3)

You can ask the Council to review this decision within 15 working days of receiving this reply (confirmatory application).[[4]](#footnote-4)

Yours sincerely,

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Enclosures

1. The General Secretariat of the Council has examined your request on the basis of the applicable rules: Regulation (EC) No 1049/2001 of the European Parliament and of the Council regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43) and the specific provisions concerning public access to Council documents set out in Annex II to the Council's Rules of Procedure (Council Decision No 2009/937/EU, OJ L 325, 11.12.2009, p. 35). [↑](#footnote-ref-1)
2. Article 4(1)(a), fourth indent, and – in the absence of any indication of an overriding public interest in release – Article 4(3), first subparagraph, of Regulation (EC) No 1049/2001. [↑](#footnote-ref-2)
3. Article 4(6) of Regulation (EC) No 1049/2001. [↑](#footnote-ref-3)
4. Article 7(2) of Regulation (EC) No 1049/2001.

   Council documents on confirmatory applications are made available to the public. Pursuant to data protection rules at EU level (Regulation (EC) No 45/2001), if you make a confirmatory application your name will only appear in related documents if you have given your explicit consent. [↑](#footnote-ref-4)