

1. Registration of requests and acknowledgement

Each request for access to documents must be registered. The Secretariat General registers the requests submitted to it and attributes them to the relevant DG. Requests submitted directly to DG TAXUD are registered by the *Access to Documents Coordinator*.

2. Deadline for reply

The Commission must reply to each request for access within **15 working days** from its registration. In exceptional cases, for example in the event of an application relating to a very long document or to a very large number of documents, or in case of extensive consultations of third parties, this deadline can be extended once for another 15 working days. Failure to reply within this deadline entitles the applicant to make an appeal.

3. Attribution

Once the request is registered the *Access to Documents Coordinator* attributes it to the responsible operational unit. Unit R2 is the chef de file for all requests for access to documents under Regulation 1049/2001, while the responsible operational unit is associated.

4. Responsibilities of the associated unit

Within 5 working days from attribution, the associated unit shall:

- **Identify** the requested documents;
- **Examine the content** of the requested document and consider whether they can be disclosed to the public;
- Provide a **copy of the requested documents** to the *Access to Documents Coordinator*;
- Provide the *Access to Documents Coordinator* with its assessment on whether the requested documents can be disclosed to the public, and if not, what are the **specific reasons for refusing access**;
- If only **partial access** to the requested documents is possible, indicate to the *Access to Documents Coordinator* which parts of the requested documents can be disclosed;
- Indicate to the *Access to Documents Coordinator* if any of the requested documents, or parts of them, originate from a **third party**;
- Provide the *Access to Documents Coordinator* with any **additional information** or cooperation upon request.

5. Preparation and delivery of replies

On the basis of the information and documents provided by the associated unit, the *Access to Documents Coordinator* shall examine the request and the requested documents, prepare the reply to the applicant and organise the procedure for its approval and delivery to the applicant.

6. Negative replies:

Each negative reply (full or partial refusal of access to the requested documents) shall be approved and signed by the Director General of DG TAXUD.

TAXUD ACCESS TO DOCUMENTS OVERVIEW: PROCEDURE

In accordance with the requirements set out by the Secretariat General and the Legal Service of the Commission, each negative reply must:

- Be **signed** by the Director General;
- Include a clear **list of documents** falling within the scope of the request;
- Include a **description of the content** of the documents or parts of documents refused;
- Include the **conclusion of the analysis** after a detailed examination;
- Mention the **applicable exceptions** under Article 4 (1) to (3) of regulation 1049/2001;
- Include the **reasoning and grounds** that link each exception to the documents or parts of documents refused;
- Include the **reasoning of the third party** to refuse access to its documents or parts of them;
- Include reasoning why **partial access** is not possible, if this is the case;
- Give the reasons explaining the absence of an **overriding public interest**;
- Mention the right of the applicant to make a **confirmatory application**.

7. Appeal

Confirmatory application

In case of a negative reply by DG TAXUD (full or partial refusal of access to the requested documents), the applicant is entitled to submit a confirmatory application to the Secretariat General of the Commission within 15 working days.

DG TAXUD (via the *Access to Documents Coordinator*) must provide the Secretariat General with copies of the requested documents and any other information or assistance upon request.

The Secretariat General will autonomously decide on the confirmatory application having consideration of the position of DG TAXUD but without being bound by it. The Secretariat General can either confirm the initial decision of DG TAXUD or disclose the requested documents.

Appeal before the Court

In case of a negative reply to a confirmatory application, the applicant is entitled to submit an appeal before the General Court. The Court can either confirm the decision of the Commission to refuse access to the requested documents or annul the decision.

The decision of the General Court is subject to appeal before the Court of Justice of the European Union.

Complaint to the European Ombudsman

In case of a negative reply to a confirmatory application, the applicant is also entitled to submit a complaint to the European Ombudsman.