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TAXATION AND CUSTOMS UNION

International and General Affairs

Inter-institutional relations, coordination, communication, strategic planning

Head of Unit

23. 04. 2018

Brussels,

Taxud E2/SVDV – taxud.e.2(2018)2248951

Mrs Vicky Cann

CEO

Rue d'Edimbourg 26

BE – 1050 Brussels

ask+request-4910-059de411@asktheeu.org

(by e-mail and registered mail)

Subject: Your application for access to documents – Ref GestDem No 2018/1803

Dear Mrs Cann,

We refer to your application dated 27 March 2018, under which you request to have access to the following documents, registered under the above mentioned reference number.

You request access to: " ...minutes / notes / correspondence relating to the following meetings:

08/11/2017 PwCIL 60402754518-05 Exchange of views on digital taxation, Stephen QUEST, DG TAXUD Directorate D

13/11/2017 Accountancy Europe 4713568401-18 Available information on turnover and revenues from digital services and information available in company accounting Role of the external auditor, DG TAXUD Directorate D

28/11/2017 PWC (European Business Initiative on Taxation) 60402754518-05 and 26231733692-35, Discussion of technical and administrative aspects for the taxation of the Digital Economy, DG TAXUD Directorate D

8/1/2018 Accountancy Europe 4713568401-18 Discussion of the administrative and practical aspects of the targeted measures with Accountancy Europe DG TAXUD Directorate D

11/1/2018 KPMG 65515368730-59 Presentation of their contribution to the public consultation on digital taxation, Valere Moutarlier DG TAXUD Directorate D

31/1/2018 European Business Initiative on Taxation (EBIT) 26231733692-35 Discussion of technical and administrative aspects for the taxation of the Digital Economy DG TAXUD Directorate D

22/02/2018 G Plus Ltd 7223777790-86 Exchange of views on digital taxation and other tax dossiers, Stephen Quest".

Commission européenne, B-1049 Bruxelles / Europese Commissie, B-1049 Brussel - Belgium. Telephone: (32-2) 299 11 11.
Office: J-79 (3/221) Telephone: direct line (32-2) 2952135

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Your application concerns the following documents:

- 1) *Minutes meeting with PWC of 8 November 2017* – [Ares(2018)1959272];
- 2) *Note of meeting with Accountancy Europe of 8 January 2018* – [Ares(2018)1959321];
- 3) *Minutes meeting with KPMG of 11 January 2018* – [Ares(2018)1958284];
- 4) *Summary meeting Gplus of 22 February 2018* – [Ares(2018)1152667].

Please note that there were no minutes for the other meetings.

As a general remark, the scope of the request covered the topic *the digital taxation and the digital single market*. The irrelevant parts, i.e. the chapters relating to other topics, in the minutes have been redacted.

In view of the nature of the documents, we would like to stress that Commission officials draft reports for internal use. These reports are usually of value only for a limited time. These documents are intended for internal Commission use only and have not been agreed upon or discussed with any of the other participants at the meeting. Therefore, they constitute a subjective view of the contents of the meetings covered and cannot in any way be regarded as official minutes of the meeting.

Following the assessment of the Commission these documents will be partially disclosed to you, expunged of personal data. Pursuant to Article 4(1) (b) of Regulation (EC) No 1049/2001, access to a document has to be refused if its disclosure 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 data¹.

When access is requested to documents containing personal data, Regulation (EC) No 45/2001 becomes fully applicable². 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. We consider that, with the information available, the necessity of disclosing the aforementioned personal data to you has not been established and/or that it cannot be assumed that such disclosure would not prejudice the legitimate rights of the persons concerned. Therefore, we are disclosing the documents requested expunged from this personal data.

In case you would disagree with the overall assessment of the documents or if you consider that the expunged data are personal data which can only be disclosed if such disclosure is legitimate under the rules of personal data protection, you are entitled, in accordance with Article 7(2) of Regulation 1049/2001, to make a confirmatory application requesting the Commission to review this position.

¹ Official Journal L 8 of 12.1.2001, p. 1

² Judgment of the Court of Justice of the EU of 29 June 2010 in case 28/08 P, Commission/The Bavarian Lager Co. Ltd, ECR 2010 I-06055.

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-4
BERL 5/282
B-1049 Bruxelles
or by email to: sg-acc-doc@ec.europa.eu

You may reuse the documents requested free of charge for non-commercial and commercial purposes provided that the source is acknowledged, that you do not distort the original meaning or message of the documents. Please note, that the Commission does not assume liability stemming from the reuse.

Yours sincerely,



Momchil Savev

Annexes : as stated above