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EUROPEAN COMMISSION

DIRECTORATE-GENERAL TAXATION AND CUSTOMS UNION

The Director-General

7. 05. 2015 Brussels, TAXUD/R2/DB-ib/Ares(2015)2161612

Subject: Request for information

Dear Chairman,

Thank you for your letter dated 22 April 2015 addressed to Mrs Klingbeil. The Commission is in the process of analysing the elements of your request and gathering all relevant documents with a view to sending them as soon as possible.

In the meantime, taking into account the time constraints under which the special committee is working and in order to facilitate your work, let me point you to some of the documents listed in your request which are publicly available.

Summary records of the meetings of the Working Party IV which took place from 2012 onwards are uploaded on the Commission <u>Expert Groups Register</u> (<u>http://ec.europa.eu/transparency/regexpert/index.cfm?do=groupDetail.groupDetail&groupID=953</u>). As regards the earlier meetings a brief description of the subjects discussed on each meeting is included on the same page of the Register.

All meeting documents for the EU Joint Transfer Pricing Forum are publicly available and can be found at the following web page:

http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/forum/index_en.htm"

The Report on the implementation of the Commission notice on the application of the state aid rules to measures relating to direct business taxation was adopted in 2004 and is available on the Europa website:

http://ec.europa.eu/competition/state_aid/studies_reports/rapportaidesfiscales_fr.pdf

The Commission issued two reports in 2008 and 2012 on the operation of Council Directive 2003/48/EC on taxation of income from savings. They are published on the website of DG TAXUD.

http://ec.europa.eu/taxation_customs/taxation/personal_tax/savings_tax/savings_directive_review/index_en.htm and

http://ec.europa.eu/taxation customs/taxation/personal tax/savings_tax/second_savings_directive_review/index_en.htm

Mr Alain Lamassoure

Chairman of the Special Committee on Tax Rulings and other measures similar in their nature or effects

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In relation to Commission Recommendation of 6.12.2012 on aggressive tax planning, all meeting documents for the Platform for Tax Good Governance are publicly available and can be found at the following web page:

http://ec.europa.eu/taxation_customs/taxation/gen_info/good_governance_matters/platfor_m/index_en.htm

Yours sincerely,

c.c.: Ms Klingbeil - Deputy Secretary General

Mr Italianer - Director General of Competition

TAXE Committee Secretariat (taxe-secretariat@europarl.europa.eu)