



TEXTS ADOPTED
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Setting-up of a special committee on tax rulings and other measures similar in nature or effect

European Parliament decision of 12 February 2015 on setting up a special committee on tax rulings and other measures similar in nature or effect, its powers, numerical strength and term of office (2015/2566(RSO))

The European Parliament,

- having regard to the proposal by the Conference of Presidents,
 - having regard to the decision of the Commission to investigate tax ruling practice under EU state aid rules in all Member States,
 - having regard to the obligation of all Member States under EU taxation rules to communicate to other Member States, by spontaneous exchange, information on tax rulings, in particular if there may be a loss of tax in another Member State or a saving of tax may result from artificial transfers of profits within groups of enterprises,
 - having regard to Rule 197 of its Rules of Procedure,
1. Decides to set up a special committee on tax rulings and other measures similar in nature or effect to examine practice in the application of EU state aid and taxation law in relation to tax rulings and other measures similar in nature or effect issued by Member States, if such practice appears to be the act of a Member State or the Commission;
 2. Decides that the special committee shall be vested with the following powers:
 - (a) to analyse and examine practice in the application of Article 107(1) of the Treaty on the Functioning of the European Union (TFEU) regarding tax rulings and other measures similar in nature or effect issued by Member States since 1 January 1991;
 - (b) to analyse and assess the Commission's practice of keeping under constant review, pursuant to Article 108 TFEU, all systems of aid existing in Member States, proposing to the Member States appropriate measures required by the progressive development or by the functioning of the internal market, checking whether aid

granted by a State or through State resources is compatible with the internal market and not misused, deciding that the State concerned is to abolish or alter such aid within a certain period of time, and referring the matter to the Court of Justice of the European Union if the State concerned does not comply, which has allegedly resulted in a high number of tax rulings incompatible with EU state aid rules;

- (c) to analyse and examine compliance by Member States since 1 January 1991 with obligations set out in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union¹, regarding the obligation to cooperate and provide all necessary documents;
 - (d) to analyse and examine compliance with the obligations set out in Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation and taxation of insurance premiums² and Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC³, regarding communication by Member States to other Member States since 1 January 1991, by spontaneous exchange, of information on tax rulings;
 - (e) to analyse and assess the Commission's practice as regards the proper application of Directives 77/799/EEC and 2011/16/EU regarding communication by Member States to other Member States, by spontaneous exchange, of information on tax rulings;
 - (f) to analyse and assess compliance by the Member States with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, such as fulfilment of the obligations to facilitate the achievement of the Union's tasks and to refrain from any measure which could jeopardise the attainment of the Union's objectives, given the alleged large scale of aggressive tax planning facilitated by Member States, and the likely significant consequences this has had on public finances of and in the EU;
 - (g) to analyse and assess the third-country dimension of aggressive tax planning carried out by companies established or incorporated in the Member States, as well as the exchange of information with third countries in this respect;
 - (h) to make any recommendations that it deems necessary in this matter;
3. Decides that the special committee shall have 45 members;
 4. Decides that the term of office of the special committee shall be 6 months, beginning on the date of adoption of this decision.
 5. Considers it appropriate that the special committee present a report drafted by two co-rapporteurs.

¹ OJ L 83, 27.3.1999, p. 1.

² OJ L 336, 27.12.1977, p. 15.

³ OJ L 64, 11.3.2011, p. 1.