Decision 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

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The European Parliament decided by 612 votes to 19, with 23 abstentions, to **set up a special committee on tax rulings** and other measures similar in nature or effect, its powers, numerical strength and term of office. Its aim is 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.

Parliament recalled 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.

The special committee shall analyse and examine:

- 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;
- 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;
- compliance by Member States since 1 January 1991 with obligations set out in Council Regulation (EC) No 659/1999 regarding the obligation to cooperate and provide all necessary documents;
- compliance with the obligations set out in Council Directive 77/799/EEC and Council Directive 2011/16/EU regarding communication by Member States to other Member States, by spontaneous exchange, of information on tax rulings;
- 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;
- 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.

The special committee shall have 45 members. Its term of office shall be **6 months**, beginning on 12 February 2015.