

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

2015/3005(RSO) - 02/12/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 561 votes to 69, with 5 abstentions, a decision on setting up a special committee on tax rulings and other measures similar in nature or effect (TAXE 2), its powers, numerical strength and term of office.

Parliament decided to set up a special committee on tax rulings and other measures similar in nature or effect (TAXE 2) to continue and complete the work of the TAXE 1 special committee and, in particular, examine the outstanding issues outlined in its [resolution of 25 November 2015](#) and to follow up on the implementation, by Member States and the European institutions, of the recommendations contained in the resolution:

The TAXE 2 special committee shall have 45 members (as the TAXE 1 special committee had) and shall keep the TAXE 1 special committee structure. The term of office of the TAXE 2 special committee shall be **6 months, beginning on 2 December 2015**.

The TAXE 2 special committee shall be vested with the following powers:

- 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;
- 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;
- to analyse and examine compliance by Member States since 1 January 1991 with obligations set out in [Council Regulation \(EC\) No 659/1999](#) laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, regarding the obligation to cooperate and provide all necessary documents;
- to analyse and assess the Commission's practice as regards the proper application of [Council Directives 77/799/EEC](#) concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation and taxation of insurance premiums and [2011/16/EU](#) on **administrative cooperation in the field of taxation** regarding communication by Member States to other Member States, by spontaneous exchange, of information on tax rulings;
- 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;
- to **analyse and assess aggressive tax planning** carried out by companies established or incorporated in the Member States, also regarding the third-country dimension including the exchange of information with third countries in this respect.

Lastly, the special committee shall make any recommendations that it deems necessary in this matter.