Basic information

2015/2566(RSO) RSO - Internal organisation decisions	Procedure completed
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 See also 2015/2575(RSO) **Subject** 8.40.01.06 Committees, interparliamentary delegations	

Key events

Date	Event	Reference	Summary
12/02/2015	Decision by Parliament	T8-0039/2015	Summary
12/02/2015	Results of vote in Parliament		
12/02/2015	End of procedure in Parliament		

Technical information

Procedure reference	2015/2566(RSO)
Procedure type	RSO - Internal organisation decisions
Procedure subtype	High Representative
Amendments and repeals	See also 2015/2575(RSO)
Legal basis	Rules of Procedure EP 213-p3
Stage reached in procedure	Procedure completed

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Motion for a resolution		B8-0169/2015	11/02/2015	
Text adopted by Parliament, single reading		T8-0039/2015	12/02/2015	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

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

2015/2566(RSO) - 12/02/2015 - Text adopted by Parliament, single reading

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.