Basic information

2018/2574(RSO) RSO - Internal organisation decisions	Procedure completed
Decision on setting up a special committee on financial crimes, tax evasion and tax avoidance (TAX3), and defining its responsibilities, numerical strength and term of office **Subject** 8.40.01.06 Committees, interparliamentary delegations	

Key events

Date	Event	Reference	Summary
01/03/2018	Decision by Parliament	T8-0048/2018	Summary
01/03/2018	Results of vote in Parliament		
01/03/2018	End of procedure in Parliament		

Technical information

Procedure reference	2018/2574(RSO)
Procedure type	RSO - Internal organisation decisions
Procedure subtype	High Representative
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		B8-0125/2018	01/03/2018	
Text adopted by Parliament, single reading		T8-0048/2018	01/03/2018	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Decision on setting up a special committee on financial crimes, tax evasion and tax avoidance (TAX3), and defining its responsibilities, numerical strength and term of office

2018/2574(RSO) - 01/03/2018 - Text adopted by Parliament, single reading

The European Parliament decided to set up a **special committee on financial crimes, tax evasion and tax avoidance**, vested with the following powers:

- to follow up on the progress by the Member States in **ending tax practices which allow for tax avoidance and/or tax evasion** that are harmful for the proper functioning of the single market, as referred to in its abovementioned resolutions of 25 November 2015 and 6 July 2016 and recommendation of 13 December 2017;
- to assess how EU VAT rules were circumvented in the framework of the **Paradise Papers** and to evaluate in a more general way the impact of VAT fraud and administrative cooperation rules in the Union;
- to analyse the exchange of information and coordination policies between the Member States and Eurofisc;
- to contribute to the ongoing debate on taxation of the digital economy;
- to assess national schemes providing tax privileges (such as citizenship programmes);
- to follow closely the ongoing work of, and contribution by, the Commission and Member States in **international institutions**, including the OECD, G20, UN and the Financial Action Task Force (FATF);
- to analyse and assess the thirdcountry dimension in tax avoidance practices, including the impact on developing countries;
- to assess the methodology, country screening and impact of the EU list of non-cooperative jurisdictions for tax purposes (**EU blacklist of tax havens**), the removal of countries from the list.

The committee shall make any recommendations it deems necessary in its area of competence, based on work carried out by the TAXE 1 and TAXE 2 special committees and the PANA inquiry committee. It shall take into account in its work the recent Paradise Papers revelations from 5 November 2017 and any relevant developments within the remit of the Committee that emerge during its term.

The special committee shall have **45 members** and its term of office shall be **12 months**.