

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**.