


Procedure file

Basic information		
RSO - Internal organisation decisions	2015/3005(RSO)	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 2015/3007(RSO)		
Subject 8.40.01.06 Committees, interparliamentary delegations		

Key players	
European Parliament	

Key events			
02/12/2015	Results of vote in Parliament		
02/12/2015	Decision by Parliament	T8-0420/2015	Summary
02/12/2015	End of procedure in Parliament		
10/03/2016	Additional information		Summary

Technical information	
Procedure reference	2015/3005(RSO)
Procedure type	RSO - Internal organisation decisions
Procedure subtype	Parliament organisation
	See also 2015/3007(RSO)
Legal basis	Rules of Procedure EP 207-p1
Stage reached in procedure	Procedure completed

Documentation gateway					
Motion for a resolution		B8-1335/2015	02/12/2015	EP	
Text adopted by Parliament, single reading		T8-0420/2015	02/12/2015	EP	Summary

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

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.

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

At the sitting of 10 March 2016, the President announced that the Conference of Presidents had proposed that the term of office of the Special Committee on tax rulings and other measures similar in nature of effect (TAXE II) be extended until 2 August 2016.

Parliament approved the proposal.