

The European Parliament,

- having regard to the proposal by the Conference of Presidents,
 - having regard to its decision of 12 February 2015¹ on setting up a special committee on tax rulings and other measures similar in nature or effect (the "TAXE 1 special committee"), its powers, numerical strength and term of office,
 - having regard to its resolution of 25 November 2015 on tax rulings and other measures similar in nature or effect²,
 - having regard to its decision of 2 December 2015³ on setting up a special committee on tax rulings and other measures similar in nature or effect (the "TAXE 2 special committee"), its powers, numerical strength and term of office,
 - having regard to its resolution of 6 July 2016 on tax rulings and other measures similar in nature or effect⁴,
 - having regard to its decision of 8 June 2016⁵ on setting up a Committee of Inquiry to investigate alleged contraventions and maladministration in the application of Union law in relation to money laundering, tax avoidance and tax evasion (the "PANA inquiry committee"), its powers, numerical strength and term of office,
 - having regard to its recommendation of 13 December 2017 to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion⁶,
 - having regard to Rule 197 of its Rules of Procedure,
1. Decides to set up a special committee on financial crimes, tax evasion and tax avoidance (TAXE 3);
 2. Decides that the special committee shall be vested with the following powers:
 - (a) to build on and complete the work carried out by the TAXE 1 and TAXE 2 special committees in particular to focus on effective implementation and impact of recommendations highlighted in its abovementioned resolutions of 25 November 2015 and 6 July 2016 by Member States, Commission and/or the Council;
 - (b) to build on and complete the work carried out by the PANA inquiry committee in particular to focus on effective implementation and impact of recommendations

¹ Texts adopted of that date, P8_TA(2015)0039.

² Texts adopted of that date, P8_TA(2015)0408.

³ Texts adopted of that date, P8_TA(2015)0420.

⁴ Texts adopted of that date, P8_TA(2016)0310.

⁵ Texts adopted of that date, P8_TA(2016)0253.

⁶ Texts adopted of that date, P8_TA(2017)0491.

highlighted in its abovementioned recommendation of 13 December 2017 by Member States, Commission and/or the Council;

- (c) to follow up on the progress in removal by the Member States of tax practices allowing for tax avoidance and/or tax evasion that are harmful for proper functioning of the Single market as included in its abovementioned resolutions of 25 November 2015, 6 July 2016 and 13 December 2017;
- (d) to assess how EU VAT rules were circumvented in the framework of the Paradise Papers and to evaluate more in general the impact of VAT fraud and administrative cooperation rules in the EU, while strongly respecting ongoing work in the ECON committee; to analyse the exchange of information and coordination policies between the Member States and Eurofisc;
- (e) to contribute to the evaluation of the tax evasion and tax avoidance related to the digital economy;
- (f) to assess national schemes providing tax privileges for new residents or foreign income (such as citizenships programs);
- (g) to follow closely the on-going work of, and contribution of the Commission and Member States in international institutions, including the Organisation for Economic Co-operation and Development, G20, UN and the FATF, while fully respecting the competences of the Committee on Economic and Monetary Affairs regarding taxation matters and relevant competencies of the Civil Liberties, Justice and Home Affairs committee;
- (h) to access relevant documents for its work and to make the necessary contacts and hold hearings with international, European (including Code of Conduct Group for business taxation) and national institutions and fora, the national parliaments and governments of the Member States and third countries, as well as representatives of the academic community, business and civil society, including the social partners, in close cooperation with the standing committees; in doing so taking into account efficient use of EP resources;
- (i) to analyse and assess the third-country dimension in financial crimes, tax avoidance and tax evasion practices, including the impact on developing countries; to monitor improvements and existing gaps in the exchange of information with third countries in this respect, particular attention shall be given to the Crown Dependencies and Overseas Territories;
- (j) to assess the Commission's own assessment and screening process for listing countries in the AMLD delegated act on high-risk third countries;
- (k) to assess the methodology, the country screening and the impact of the EU list of non-cooperative jurisdictions for tax purposes (EU black list of tax havens) as well as

the removal of countries from the list and sanctions adopted towards listed countries;

(l) to examine consequences of bilateral tax treaties concluded by Member States;

(m) to make any recommendations that it deems necessary in this matter;

3. Decides that the Special Committee should take into account in its work the recent Paradise Papers revelations from 5th November 2017 and any relevant developments within the remit of the Committee that emerge during its term;
4. Decides that the TAXE 3 special committee shall have 45 members;
5. Decides that the term of office of the special committee shall be 12 months, beginning on the date of adoption of this decision.