

## **RULES OF PROCEDURE OF THE GROUP OF EXPERTS “Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation”**

THE GROUP “Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation”,

Having regard to Commission Decision 2019/C 428/08 renewing the mandate of the group<sup>1</sup>,

Having regard to the standard rules of procedure of expert groups<sup>2</sup>,

HAS ADOPTED THE FOLLOWING RULES OF PROCEDURE:

### *Point 1*

#### **Operation of the group**

The group shall act at the request of its Chair (Director-General for Taxation and Customs Union or a representative).

### *Point 2*

#### **Convening a meeting**

1. Meetings of the group are convened by the Chair (Director-General for Taxation and Customs Union or a representative), either on her/his own initiative, or at the request of a simple majority of members.
2. Joint meetings of the group with other groups may be convened to discuss matters falling within their respective areas of responsibility.
3. Meetings of the group shall be held on Commission premises.

### *Point 3*

#### **Agenda**

1. The secretariat shall draw up the agenda under the responsibility of the Chair (Director-General for Taxation and Customs Union or a representative) and send it to the members of the group.
2. The agenda shall be adopted by the group at the start of the meeting.

### *Point 4*

#### **Documentation to be sent to group members**

1. The secretariat shall send the invitation to the meeting and the draft agenda to the group members no later than twenty-one calendar days before the date of the meeting.

---

<sup>1</sup> Published in OJ C/2019 428.

<sup>2</sup> C(2016) 3301 (Annex 3).

2. The secretariat shall send documents on which the group is consulted to the group members no later than seven calendar days before the date of the meeting.
3. In urgent or exceptional cases, the time limits for sending the documentation mentioned in paragraphs 1 and 2 may be reduced to five calendar days before the date of the meeting.

*Point 5*

**Opinions of the group**

1. As far as possible, the group shall adopt its opinions, recommendations or reports by consensus.
2. In the event of a vote, the outcome of the vote shall be decided by simple majority of the members. The members that have voted against or abstained shall have the right to have a document summarising the reasons for their position annexed to the opinions, recommendations or reports.

*Point 6*

**Sub-groups**

1. DG TAXUD may set up sub-groups for the purpose of examining specific questions on the basis of terms of reference defined by it. Sub-groups shall operate in compliance with the Commission's horizontal rules on expert groups ('the horizontal rules') and shall report to the group. They shall be dissolved as soon as their mandate is fulfilled.
2. The members of sub-groups that are not members of the group shall be selected via a public call for applications, in compliance with the horizontal rules<sup>3</sup>.

*Point 7*

**Invited experts**

DG TAXUD may invite experts with specific expertise with respect to a subject matter on the agenda to take part in the work of the Platform or its sub-groups on an *ad hoc* basis.

*Point 8*

**Observers**

1. Individuals, organisations and public entities other than Member States' authorities may be granted an observer status, in compliance with the horizontal rules, by direct invitation.
2. Organisations and public entities appointed as observers shall nominate their representatives.
3. Observers and their representatives may be permitted by the Chair to take part in the discussions of the group and provide expertise. However, they shall not have voting

---

<sup>3</sup> C(2016) 3301, Articles 10 and 14.2.

rights and shall not participate in the formulation of recommendations or advice of the group.

*Point 9*

**Written procedure**

1. If necessary, the group's opinion or recommendation on a specific question may be delivered via a written procedure. To this end, the secretariat sends the group members the documents on which the group is being consulted.
2. However, if a simple majority of group members asks for the question to be examined at a meeting of the group, the written procedure shall be terminated without result and the Chair shall convene a meeting of the group as soon as possible.

*Point 10*

**Secretariat**

DG TAXUD shall provide secretarial support for the group and any sub-groups.

*Point 11*

**Minutes of the meetings**

Minutes on the discussion on each point on the agenda and on the opinions delivered by the group shall be meaningful and complete. Minutes shall be drafted by the secretariat under the responsibility of the Chair.

*Point 12*

**Attendance list**

At each meeting, the secretariat shall draw up, under the responsibility of the Chair, an attendance list also specifying, where appropriate, the organisations, Member States' authorities or other public entities to which the participants belong.<sup>4</sup>

*Point 13*

**Correspondence**

1. Correspondence relating to the group shall be addressed to DG TAXUD, for the attention of the Chair.
2. Correspondence for group members shall be sent to the e-mail address which they provide for that purpose.

---

<sup>4</sup> The names of the representatives of organisations, Member States' authorities or other public entities may be included only subject to their prior freely given, specific, informed and unambiguous consent, in compliance with Article 3(15) and Article 7 of Regulation 2018/1725.

#### *Point 14*

### **Transparency**

1. The group and sub-groups shall be registered on the Register of expert groups.
2. As concerns the group composition, the following data shall be published on the Register of expert groups:
  - (a) the name of member organisations; the interest represented shall be disclosed;
  - (b) the name of observers;
  - (c) the name of Member States' authorities<sup>5</sup>;
3. DG TAXUD shall make available all relevant documents, including the agendas, the minutes and the participants' submissions, either on the Register of expert groups or *via* a link from the Register to a dedicated website, where this information can be found. Access to dedicated websites shall not be submitted to user registration or any other restriction. In particular, DG TAXUD shall publish the agenda and other relevant background documents in due time ahead of the meeting, followed by timely publication of minutes. Exceptions to publication shall only be foreseen where it is deemed that disclosure of a document would undermine the protection of a public or private interest as defined in Article 4 of Regulation (EC) N° 1049/2001<sup>6</sup>.

#### *Point 15*

### **Access to documents**

Applications for access to documents held by the group shall be handled in accordance with Regulation (EC) No 1049/2001<sup>7</sup>.

#### *Point 16*

### **Deliberations**

In agreement with DG TAXUD, the group may, by simple majority of its members, decide that deliberations shall be public.

---

<sup>5</sup> According to the horizontal rules, it is not mandatory to publish the name of the Member States' authorities. The specific administrations of these countries to which experts usually participating in the meetings belong may be published in the Register of the expert groups. See Article 23.1 (b) of the horizontal rules.

<sup>6</sup> These exceptions are intended to protect public security, military affairs, international relations, financial, monetary or economic policy, privacy and integrity of the individual, commercial interests, court proceedings and legal advice, inspections/investigations/audits and the institution's decision-making process.

<sup>7</sup> Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43).