



EUROPEAN COMMISSION

DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

Brussels, 12 December 2013
TAXUD D1/JT

Digit/001/2013

EXPERT GROUP ON TAXATION OF THE DIGITAL ECONOMY

Rules of Procedure

Meeting held on 12 December 2013

Berlaymont Building
rue de la Loi 200, 1049 Brussels

RULES OF PROCEDURE OF THE GROUP OF EXPERTS ON TAXATION OF THE DIGITAL ECONOMY

THE EXPERT GROUP ON TAXATION OF THE DIGITAL ECONOMY,

Having regard to the Commission Decision setting up the group of 22 October 2013, C(2013) 7082,

Having regard to the standard rules of procedure of expert groups¹,

HAS ADOPTED THE FOLLOWING RULES OF PROCEDURE:

Article 1

Convening a meeting

1. In cooperation with the secretariat, meetings of the group are convened by the Chair, either on its own initiative, or at the request of a simple majority of members after the Commission's service has given its agreement.
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 will normally be held on Commission premises.

Article 2

Agenda

1. The secretariat shall draw up the agenda under the responsibility of the Chair and send it to the members of the group.
2. The agenda shall be adopted by the group at the start of the meeting.

¹ SEC(2010) 1360 final.

Article 3

Documentation of the group and circulation to group members

1. Documentation of the group comprises, in particular:
 - (a) Invitations to meetings;
 - (b) Agendas of meetings;
 - (c) The Summary Record of meetings;
 - (d) The Roadmap of the group;
 - (e) The group's Rules of Procedure;
 - (f) Working papers to be discussed by the group and possible written comments from Members on these;
 - (g) Technical notes or fiches produced by the secretariat;
 - (h) The Final Report of the group.
2. The secretariat shall send the invitation to the meeting and the draft agenda to the group members no later than ten calendar days before the date of the meeting.
3. The secretariat shall send documents on which the group is consulted to the group members no later than five calendar days before the date of the meeting.
4. In urgent or exceptional cases, the time limits for sending the documentation mentioned in 1 and 2 may be reduced.

Article 4

Adoption of the final report

1. As far as possible, the group shall adopt its final report by consensus.
2. Where complete agreement cannot be reached the range of opinions should be reflected and the majority opinion indicated.

Article 5

Admission of third parties

The Commission's representative may invite on an ad hoc basis experts from outside the group with specific competence in a subject on the agenda to participate in the work of the group. In addition, the Commission's representative may invite as observers

individuals or organisations as defined in Rule 8(3) of the horizontal rules on expert groups².

Article 6

Written procedure

1. If necessary, the group's view on a specific question may be delivered via a written procedure. To this end, the secretariat sends the group members the document(s) 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.

Article 7

Secretariat

The Commission shall provide secretarial support for the group.

Article 8

Summary minutes of the meetings

Summary minutes on the discussion on each point on the agenda and the opinions delivered by the group shall be drafted by the secretariat under the responsibility of the Chair. The minutes shall not mention the individual position of the members during the group's deliberations. The minutes shall be adopted by the group on the basis of a written procedure and shall be published on the Commission's website. The secretariat shall circulate the draft minutes allowing five calendar days for submission of comments.

Article 9

Attendance list

At each meeting, the secretariat shall draw up, under the responsibility of the Chair, an attendance list specifying, where appropriate, the authorities, organisations or bodies to which the participants belong.

² C (2010) 7649 final.

Article 10

Conflicts of interest

1. Should a conflict of interest in relation to an expert arise, the Commission services may exclude this expert from the group or a particular meeting thereof or they may decide that the expert in question shall abstain from discussing the items on the agenda concerned and from any vote on these items.
2. At the start of each meeting, any expert whose participation in the group's work would raise a conflict of interest shall inform the Chair.
3. Conflicts of interest shall be reported in writing, e.g. in the summary minutes of the group's meeting.
4. Paragraphs 1, 2 and 3 shall also apply to deliberations taken by the group in written procedure.

Article 11

Correspondence

1. Correspondence relating to the group shall be addressed to the Commission, for the attention of the Chair.
2. Correspondence relating to the group shall be sent to Commission using the functional mailbox set up by the Commission for this purpose (TAXUD-D1-DIGITAL@ec.europa.eu).
3. Agendas, working papers and any documentation for group members shall be sent to the e-mail address which they provide for that purpose.

Article 12

Access to documents

Applications for access to documents held by the expert group will be handled in accordance with Regulation (EC) No 1049/2001³ and detailed rules for its application⁴.

³ 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).

⁴ Commission Decision 2001/937 of 5.12.2001. OJ L 345 of 29.12.2001, p. 94.

Article 13

Confidentiality of deliberations

1. The group's deliberations shall be confidential.
2. In agreement with the Commission's services, the group may, by a simple majority of its members, decide to open its deliberations to the public.

Article 14

Protection of personal data

All processing of personal data for the purposes of these rules of procedure shall be in accordance with Regulation (EC) No 45/2001⁵.

⁵Regulation (EC) 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).