

Brussels, XY November 2015

The European Parliament,

1. Decides to set up a special committee (ex. article 197 of its rule of procedure) on harmful corporate tax regimes and practices at European and international level:
  - a. to ~~extend and~~ complete the information work carried out by the special TAXE committee, in particular to access relevant documents for its work, including the minutes of the Code of Conduct Group, to make the necessary contacts and hold hearings with the European and institutions and national, European and international institutions and fora, the national parliaments and governments of the Member States and third countries, as well as representatives of the scientific community, business and civil society, including the social partners; in close cooperation with the standing committees;
  - b. to follow up the implementation of the TAXE report recommendations by the Member States and the competent European institutions; to follow up on on-going work of international institutions including the OECD and G20 while fully respecting ECON committee competences with regards the taxation matters.
2. Decides that the term of the office of the special committee shall be 6 months, beginning on 1 December 2015.
3. The structure of the Special Committee on tax rulings and other measures similar in nature or effect (TAXE) should be kept in the new special committee.
4. Decides that the special committee shall have 45 members (as the TAXE committee currently has).
5. Considers it appropriate that the special committee present a resolution to sum up its work