RULES OF PROCEDURE OF THE GROUP OF EXPERTS CALLED PLATFORM
FOR TAX GOOD GOVERNANCE, AGGRESSIVE TAX PLANNING AND DOUBLE
TAXATION

THE GROUP CALLED PLATFORM FOR TAX GOOD GOVERNANCE, AGGRESSIVE
TAX PLANNING AND DOUBLE TAXATION,

Having regard to the Commission Decision setting up the group of 23rd of April 2013, C(2013) 2236,

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

HAS ADOPTED THE FOLLOWING RULES OF PROCEDURE:

Article 1

Convening a meeting

1. 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 Chair 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 responsibility².

3. Meetings of the group shall be held, in principle, 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.


² Matters falling within the responsibility of the group are those covered by the tasks of the Platform as described in Article 2 of the Commission Decision setting up the group of 23rd of April 2013, C(2013) 2236.
Article 3

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 calendar days before the date of the meeting.

2. The secretariat shall send documents on which the group is consulted to the group members no later than fourteen calendar days before the date of the meeting.

3. In urgent or exceptional cases, the time limits for sending the documentation mentioned in 1 and 2 may be reduced to five calendar days before the date of the meeting.

Article 4

Opinions of the group

1. The Chair may invite the group to adopt an opinion, recommendation or report.

2. As far as possible, the group shall adopt its opinions, recommendations or reports by consensus.

3. Where complete agreement cannot be reached the range of opinions should be reflected and the majority opinion indicated.

Article 5

Sub-groups

1. In agreement with the Chair, the group may set up sub-groups to examine specific questions on the basis of terms of reference defined by the group; such sub-groups shall be disbanded as soon as their mandate is fulfilled.

2. The sub-groups shall report to the group.

Article 6

Admission of third parties

The Chair 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 or sub-groups. In addition, the Chair may invite as observers individuals or organisations as defined in Rule
8(3) of the horizontal rules on expert groups\(^3\), and candidate countries. In particular, representatives of accession countries and from international organisations may be invited as observer.

\textit{Article 7}

\textbf{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 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.

\textit{Article 8}

\textbf{Secretariat}

The Commission shall provide secretarial support for the group and any sub-groups created under Article 5(1) above.

\textit{Article 9}

\textbf{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 fifteen calendar days for submission of comments.

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\(^3\) C (2010) 7649 final.
Article 10

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.

Article 11

Conflicts of interest

1. Should a conflict of interest in relation to an expert arise, the Chair 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 12

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-PLATFORM@ec.europa.eu).

3. Agendas, working papers and any documentation for group members shall be made available on CIRCABC.
Article 13

Access to documents

Applications for access to documents held by the expert group will be handled in accordance with Regulation (EC) No 1049/2001\(^4\) and detailed rules for its application\(^5\).

Article 14

Confidentiality of deliberations

1. The group’s deliberations shall be confidential.

2. In agreement with the Chair, the group may, by a simple majority of its members, decide to open its deliberations to the public.

Article 15

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 45/2001\(^6\).


\(^6\) Regulation (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).