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DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
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Tax Administration And Fight Against Tax Fraud

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TAXUD/C4

SCAC - Expert Group in the field of VAT-administrative cooperation

Commission expert group

RULES OF PROCEDURE

RULES OF PROCEDURE OF THE SCAC EXPERT GROUP IN THE FIELD OF VAT ADMINISTRATIVE COOPERATION

THE SCAC - Expert Group in the field of VAT-administrative cooperation (hereafter SCAC-EG or "the group"),

Having regard to the setting up of the SCAG-EG by the Directorate General for Taxation and Customs Union of the Commission, 12.06.2014 with the SG Code E03128, as an informal expert group,

Having regards to the horizontal rules for Commission expert groups¹

Having regard to the standard rules of procedure of expert groups²,

HAS ADOPTED THE FOLLOWING RULES OF PROCEDURE:

Article 1

Composition and chairmanship of the SCAC-EG

1. The SCAC-EG shall be composed of the Member States' authorities competent for administrative cooperation in the field of VAT.
2. The competent Member States' authorities may nominate individuals as permanent representatives or appoint appropriate representatives on an ad hoc basis depending on the meeting agenda. They shall be responsible for ensuring that their representatives provide a high level of expertise.
3. The SCAC-EG shall be chaired by a representative of the Commission.

Article 2

Convening a meeting

1. Meetings of the SCAC-EG 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.

¹ C(2010) 7649 final, 10.11.2010, Annex

² SEC(2010) 1360 final, 10.11.2010, Annex IV.

2. Joint meetings of the SCAC-EG with other groups may be convened to discuss issues coming within their respective areas of responsibility.

Article 3

Agenda

1. The secretariat shall draw up the agenda under the responsibility of the Chair and submit it to the SCAC-EG.
2. The agenda shall be adopted by the SCAC-EG at the start of the meeting.

Article 4

Documentation to be submitted to SCAC-EG members

1. The secretariat shall send the invitation to the meeting and the draft agenda to the SCAC-EG members well in advance of the meeting, taking into account the urgency and complexity of the matter, and no later than fourteen calendar days before the date of the meeting.
2. The secretariat shall, as far as possible, submit documents on which the SCAC-EG is consulted to the SCAC-EG members as far as possible, within the same time-limit.
3. In urgent or exceptional cases, the time limits for submitting the documentation mentioned in 1 and 2 may be reduced to five calendar days before the date of the meeting.

Article 5

Opinions, recommendations or reports of the SCAC-EG

1. The SCAC-EG does not take binding decisions, although it may formulate opinions and recommendations or submit reports.
2. As far as possible, the SCAC-EG shall adopt its opinions, recommendations or reports by consensus.
3. In the event of a vote, the outcome of the vote shall be decided by a simple majority of the members.

Article 6

Sub-groups

1. In agreement with the services of the Commission, the SCAC-EG may set up sub-groups to examine specific questions on the basis of terms of reference defined by the SCAC-EG. The sub-groups shall be chaired by a representative of the Commission. Such sub-groups shall be disbanded as soon as their mandate is fulfilled.
2. The sub-groups shall report to the group.

Article 7

Representation

1. Each Member State shall be considered to be one member of the committee. Each member of the committee shall decide on the composition of its delegation and inform the chair. With the chair's permission, the delegations may be accompanied by experts who are not part of the delegation.
2. Within a reasonable time and no later than 5 calendar days before the date of an expert group meeting, the following information shall be communicated to the chair:
 - a) the composition of each delegation, except where such composition is already known to the chair;
 - b) the names and functions of any experts accompanying the delegations and the reasons for which their presence is required.

If the chair does not object to the participation of an expert in advance of the committee meeting, the permission referred to in paragraph 1 is considered to be granted.

3. The reimbursement of travel expenses by the Commission shall be paid in accordance with the applicable rules, subject to budgetary funds provided for this purpose. For each SCAC-EG meeting, the reimbursement of travel expenses by the Commission is limited to one person per Member State.

Article 8

Admission of third parties

The Commission's representative may invite on an ad hoc basis experts from outside the SCAC-EG with specific competence in a subject on the agenda to participate in the work of the SCAC-EG or sub-groups. However, a simple majority of the component members of the group may oppose their participation in the meeting.

Representatives of acceding countries shall be invited to attend the meetings of the group as from the date of signature of the Treaty of accession.

Article 9

Written consultation

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

Article 10

Secretariat

The Commission shall provide secretarial support for the SCAC-EG and any sub-groups created under Article 7(1) above.

Article 11

Summary minutes of the meetings

1. Summary minutes on the discussion on each point on the agenda and the opinions delivered by the SCAC-EG 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 SCAC-EG's deliberations.
2. The minutes shall be adopted by the SCAC-EG.

Article 12

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 persons designated by the Member States belong.

Article 13

Conflicts of interest

1. Should a conflict of interest in relation to an expert arise, the Commission services may exclude this expert from the SCAC-EG 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 SCAC-EG'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 SCAC-EG's meeting.

Article 14

Correspondence

1. Correspondence relating to the SCAC-EG shall be submitted to the Commission, for the attention of the Chair.
2. Correspondence for SCAC-EG members shall be submitted to the address which they provided for the Standing Committee on administrative cooperation.

Article 15

Access to documents and confidentiality

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

The members of the committee, as well as experts and representatives of third parties, shall be required to respect the confidentiality obligations set out in this Article. The Chair shall ensure that experts and representatives of third parties are made aware of the confidentiality requirements imposed upon them.

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 16

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.

Article 17

Application

These rules of procedure shall apply from the date at which the Commission has officially set up the SCAC- EG.

⁵ 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).